DOCUMENT RESUME

ED 293 476 HE 021 392

TITLE	Public Accountancy Handbook.
INSTITUTION	New York State Education Dept., Albany. Office of the Professions.
REPORT NO	NYS-PLS-HB-07
PUB DATE	Nov 87
NOTE	95p.
PUB TYPE	Guides - Non-Classroom Use (055) -- Legal/Legislative/Regulatory Materials (090) -- Tests/Evaluation Instruments (160)
EDRS PRICE	MF01/PC04 Plus Postage.
DESCRIPTORS	*Certification; *Certified Public Accountants; College Programs; *Credentials; Higher Education; Records (Forms; State Agencies; State Boards of Education; State Legislation; *State Licensing Boards; *State Standards

ABSTRACT

A reference guide to laws, rules, and regulations that govern public accountancy practice in New York State is presented. In addition to identifying licensing requirements/procedures for certified public accountants, general provisions of Title VIII of the Education Law are covered, along with state management, professional misconduct, and unauthorized acts. Regulations of the Commissioner of Education are also provided, along with an application form for license and first registration, a certification form of professional education, a certification form of licensure, and a personal affidavit of professional practice. Rules of the New York Board of Regents on unprofessional conduct are also presented, including general provisions for all professions. A list of accountancy programs that qualify for licensure and are registered by the New York State Education Department is presented, with information on the degree awarded and address of the college/university. (SW)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****

ED293476

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Office of the Professions
Division of Professional Licensing Services
Cultural Education Center
Albany, New York 12230

PUBLIC ACCOUNTANCY HANDBOOK

"PERMISSION TO REPRODUCE THIS MATERIAL HAS BEEN GRANTED BY
New York State Education Department
TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)."

U.S. DEPARTMENT OF EDUCATION
Office of Educational Research and Improvement
EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)
☒ This document has been reproduced as received from the person or organization originating it.
☐ Minor changes have been made to improve reproduction quality
• Points of view or opinions stated in this document do not necessarily represent official OERI position or policy

HE 021 392

November 1987

BEST COPY AVAILABLE

THE UNIVERSITY OF THE STATE OF NEW YORK

Regents of The University

MARTIN C. BARELL, *Chancellor,* B.A., I.A., LL.B. . . . . Muttontown
R. CARLOS CARBALLADA, *Vice Chancellor,* B.S. . . . . Rochester
WILLARD A. GENRICH, LL.B. . . . . Buffalo
EMLYN I. GRIFFITH, A.B., J.D. . . . . Rome
JORGE L. BATISTA, B.A., J.D. . . . . Bronx
LAURA BRADLEY CHODOS, B.A., M.A. . . . . Vischer Ferry
LOUISE P. MATTEONI, B.A., M.A., Ph.D. . . . . Bayside
J. EDWARD MEYER, B.A., LL.B. . . . . Chappaqua
FLOYD S. LINTON, A.B., M.A., M.P.A. . . . . Miller Place
SALVATORE J. SCLAFANI, B.S., M.D. . . . . Staten Island
MIMI LEVIN LIEBER, B.A., M.A. . . . . Manhattan
SHIRLEY C. BROWN, B.A., M.A., Ph.D. . . . . Albany
NORMA GLUCK, B.A., M.S.W. . . . . Manhattan
THOMAS R. FREY, A.B., LL.B. . . . . Rochester
JAMES W. MCCABE, SR., A.B., M.A. . . . . Johnson City
ADELAIDE L. SANFORD, B.A., M.A., P.D. . . . . Hollis

President of The University and Commissioner of Education
THOMAS SOBOL

Executive Deputy Commissioner of Education
ROBERT J. MAURER

Deputy Commissioner for Higher and Professional Education
DONALD J. NOLAN

Assistant Commissioner for the Professions
THOMAS E. SHELDON

Executive Director, Office of Professional Discipline
CHARLES J. ADAMS

Coordinator of Professional Practice
BARBARA FLYNN

Director, Division of Professional Licensing Services
SUSAN L. ROBERTS

Coordinator of Professional Education Services
DANIEL W. SZETELA

Executive Secretary to the State Board for Public Accountancy
DOUGLAS R. MARTIN

The State Education Department does not discriminate on the basis of age, color, religion, creed, disability, marital status, veteran status, national origin, race, or sex in the educational programs and activities which it operates. Inquiries concerning this policy of equal opportunity and affirmative action should be referred to the Department's Affirmative Action Officer, Education Building, Albany, NY 12234. Phone (518) 474-1265.

STATE BOARD FOR PUBLIC ACCOUNTANCY

With years when terms expire

1988	LEONARD A. DOPKINS, CPA	Williamsville
1988	JOSEPH J. RENDA	Buffalo
1989	MICHELE R. BOURGERIE, CPA	New York
1989	CLARENCE A. DAVIS, CPA	New York
1989	HOWARD J. ORLIN, CPA	New York
1989	JAMES W. PASTELLAE	Syracuse
1989	ROGER D. SAVIDGE, CPA	Binghamton
1990	*HAROLD I. ABRAMSON	Huntington
1990	WILLIAM R. BROWN, CPA	New York
1990	*GRACE G. CRITTON	White Plains
1990	STEVEN N. FISCHER, CPA	Albany
1991	LEROY J. CLARK, CPA	Clinton
1991	RONALD G. WEINER, CPA	New York
1992	RUTH KRAMER	Syosset
1992	RAYMOND H. PHILLIPS, CPA	New York
1992	ANTHONY R. PUSTORINO, CPA	New York
1992	HOWARD W. RAY, CPA	Rochester
1992	ANTHONY P. RICCIARDELLI, CPA	Glens Falls
1992	*DONALD J. WROBEL	Garden City

* Indicates public member

PREFACE

This handbook has been developed to serve as a valuable reference guide. It contains laws, rules and regulations of the State Education Department that govern public accountancy practice in the State of New York. The handbook also highlights requirements and procedures for obtaining licensure and first registration as a certified public accountant.

The following telephone numbers are available to contact units in the State Education Department for inquiries related to:

The Department has available for public use a toll-free WATS line telephone service (**1-800-342-3729**). A new regional service is being added to accept toll-free calls from callers in most of the New England and Mid-Atlantic states. Callers in this zone are welcome to use the number to contact the Division.

	Telephone Numbers **518 Area Code**
Callers outside the WATS area	**474-3817**
Licensure Parchments (License & Records Unit)	**474-3824**
Scope of Practice Issues (State Board for Public Accountancy)	**474-3836**
Verification of Licensure/Registration (Customer Service Unit) (A general statement – no fee required)	**474-3817**
Certification of Licensure (Customer Service Unit) (A detailed statement – $20.00 fee required)	**474-3817**

When writing to the State Education Department, please address letters to the attention of the appropriate unit, for instance:

Attention: Public Accountancy Processing Unit
New York State Education Department
Division of Professional Licensing Services
Cultural Education Center
Albany, NY 12230

PUBLIC ACCOUNTANCY HANDBOOK

Contents

Page

Regulation of the Professions in New York State 1

Licensure Requirements 3
Application Instructions 6

Licensure Forms ..... (Yellow Section)

Education Law
Article 130 – General Provisions 10
Article 149 – Public Accountancy 23

Commissioner's Regulations
Part 52.13 – Accountancy (Curriculum) 28
Part 59 – General Provisions 29
Part 70 – Public Accountancy 33

Rules of the Board of Regents
Part 17 – Disciplinary Proceedings in the Professions 37
Part 24 – Professional Licensing 41
Part 28 – Determination of Good Moral Character 42
Part 29 – Unprofessional Conduct 44
Section 29.1 – General Provisions for all Professions 44
Section 29.10 – Special Provisions for Public Accountancy 46

Board's Policy Statement on Non-Public Experience 49

Listing of Accounting Programs Registered by the Department as qualifying for admission to the licensing examination 51

6

REGULATION OF THE PROFESSIONS IN NEW YORK STATE

State regulation in 31 fields of professional practice, including issuance of licenses and enforcement of rules of professional conduct, is vested in the Board of Regents in New York. Medicine was the first profession regulated by the Board of Regents with the establishment of licensure of physicians in 1892. The profession of Certified Public Accountancy has been credentialed by the Regents since 1896.

Practice of a profession is a public trust, earned through educational preparation, experience, passing rigorous examinations, and commitment on the part of the practitioner to public service. The professional carries out that trust in accordance with ethical standards developed through years – often decades and even centuries – of the best professional traditions, and in accordance with state law and regulations. Professional practitioners are urged to be always conscious of the very special obligations of public service and of ethical conduct that the privilege of licensure creates.

The New York system of professional regulation is unique in that it places a citizen body, the Board of Regents, which is responsible for education at all levels, in charge of the education, licensing and discipline of the professions. It is also unique in providing for boards to advise the Commissioner and the Regents on all matters relating to licensure and discipline. The boards, each aided by an Executive Secretary appointed by the Regents, provide communication links to the professions and the public. The boards make recommendations on policy and on disciplinary issues and provide advice to the Department and the Board of Regents.

Under policy established by the Board of Regents, the Title VIII professions are administered through the following units of the Office of the Professions in the Office of Higher and Professional Education.

Professional Education and Professional Boards

The Department monitors programs of professional education according to standards for registration (accreditation) established by the Board of Regents. Specifically, through Board Executive Secretaries and consultants, the Department evaluates proposed new programs as well as currently registered programs in some 300 institutions that prepare individuals for the practice of one or more professions. Information concerning registered programs, including licensure-qualifying programs in the professions, may be obtained by contacting the appropriate Board office.

Twenty state boards for the professions are appointed by the Board of Regents to advise the Department and the Regents on matters relating to professional licensure, practice and conduct. The law provides that these boards be composed of a number of licensed professionals and one or more "public members," consumers of the services provided by the profession concerned. Some 300 persons serve on the twenty boards.

Minority Access to the Licensed Professions

The Regents are committed to the premise that equal educational opportunity in programs that lead to licensure is a right of all New York State residents. Despite progress in achieving greater access for minorities and disadvantaged populations, there still exists a severe underrepresentation of minorities in the licensed professions. To correct this problem, the Regents and the State Education Department endorse a coordinated and comprehensive effort involving the sustained efforts of the educational system, professional boards, professional associations and societies, government, industry, parent groups, and individual professionals. Any persons or organizations interested in learning more about or participating in state and local projects may contact the Executive Secretary for the State Board of the involved profession.

Professional Licensing Services

The Division of Professional Licensing Services of the State Education Department issues more than 50 different authorizations to practice in the 31 professions licensed or otherwise credentialed by the Department and Board of Regents. In cooperation with the Executive Secretary of the State Board in each licensed profession, the Division of Professional Licensing Services is responsible for enforcing licensing rules and regulations and assuring that the standards set by law are met prior to licensure.

The Division also administers the registration system for licensed professionals practicing in the State. In order to practice or use a professional title in New York, a professional must be registered as well as licensed. The registration period is specific for each profession and expires for all members of that profession on a common date indicated on each practitioner's registration certificate. It is

the responsibility of any professional practicing in New York to maintain current registration. It is also the professional's responsibility to notify the Department directly of any change of address or of name. Notifying the local post office does not change the records on file in the State Education Department.

Professional Discipline

A license permitting an individual to practice in New York State is in effect for the lifetime of the holder unless use of the license is affected by a finding of professional misconduct. Professional misconduct is defined in Section 6509, Education Law, and in Part 29, Rules of the Board of Regents. It is the responsibility of each professional to be aware of the laws and regulations covering his or her profession. Copies of statute and rules are included in this handbook.

The Office of Professional Discipline of the State Education Department enforces standards of professional conduct in all professions, except that initial enforcement action in medicine is vested in the Office of Professional Medical Conduct, Department of Health. Any person who suspects or has knowledge of professional misconduct should report the information to the appropriate office. (Physicians are required by law to make such reports; failing to do so is, in itself, misconduct.) When the State Education Department discovers a possible violation of standards, it starts professional misconduct proceedings. The twenty state boards for the professions serve an important role in these proceedings. Final disciplinary actions in all professions are taken by the Board of Regents. If the Regents decide that a licensed person has acted unprofessionally, they may suspend or revoke the authorization to practice. The Regents may also impose fines and other appropriate penalties.

Professional misconduct includes practicing fraudulently, negligently, or incompetently; practicing while being impaired by alcohol, drugs, or mental disability; being convicted of a crime; and similar serious matters. Some examples of misconduct are: offering or receiving a fee to or from a third party, fee splitting, behaving in a way that indicates moral unfitness, filing false reports, practicing beyond the scope permitted by law, performing services unauthorized by a patient or client, not keeping proper records, ordering excessive tests or neglecting a patient in need of immediate care.

Fee disagreements do not represent misconduct, but double billing or other fraudulent billing or charging for unnecessary services, tests or procedures does constitute misconduct.

Telephone calls or letters reporting professional misconduct will be treated confidentially. To report misconduct for professions other than medicine, write the New York State Education Department, Office of Professional Discipline, 622 Third Avenue, New York, N.Y. 10017. Telephone: 212-557-2100.

Or call the **Professional Misconduct Hotline:** 1-800-442-8106. The call is toll-free from anywhere in New York State. (On holidays or during nonbusiness hours, a recorded message may be left and the call will be returned.) You may also call or write the nearest regional office:

Albany: Telephone: 518-474-3861. – Columbia Turnpike, Bldg. 3, Castleton NY 12033)

Buffalo: Office of Professional Discipline, 2 Pleasant Avenue West, Lancaster, NY 14086. Telephone: 716-681-2860 or 2861.

Long Island: Office of Professional Discipline, State Education Department, 350 Daniels Street, Lindenhurst, N.Y. 11757. Telephone: 516-226-7320 or 7321.

Manhattan: Office of Professional Discipline, 163 West 125 Street, Room 819, New York, NY 10027. Telephone: 212-870-4369.

Rochester: Office of Professional Discipline, P.O. Box 397 2000 Lehigh Station Rd., Henrietta, NY 14586. Telephone: 716-334-5184 or 5469.

Syracuse/Utica: Office of Professional Discipline, Tecumseh School-Room 11, Nottingham & Waring Road, Jamesville, NY 13078. Telephone: 315-445-2111 or 2112.

White Plains: Office of Professional Discipline, 55 Church Street, Room 300, White Plains, NY 10601. Telephone: 914-761-8067 or 8068.

Professional Assistance Program

The State Education Department has initiated a program for licensed professionals who abuse alcohol or other drugs. Professionals who have not harmed clients or patients may voluntarily surrender their licenses while seeking treatment rather than face charges of professional misconduct. The committee for Professional Assistance, composed primarily of professionals who treat alcoholics and drug addicts, advises the Department on who should be accepted into the program, the acceptability of the treatment program and appropriate monitoring of program participants to assure public safety. All applications are confidential. Any person interested in additional information may contact the Coordinator of Professional Practice, New York State Education Department, Professional Assistance Program, Cultural Education Center, Albany, New York 12230, (518) 473-6809.

LICENSURE REQUIREMENTS FOR CERTIFIED PUBLIC ACCOUNTANTS

I. GENERAL REQUIREMENTS

(a) Education – (See page 3 # II).

(b) Examination – (See page 4 # III).

(c) Experience – (See page 6 # IV).

(d) Good Moral Character – A candidate for licensure must be of good moral character.

(e) Age – A candidate for licensure must be at least twenty-one (21) years old.

(f) Citizenship – There are no requirements as to United States citizenship.

(g) Residency – No requirements.

(h) Application – A candidate for licensure must file with the Department completed application forms (see page 6, V) and all applicable fees (see page 7, VI).

II. EDUCATION REQUIREMENTS

There are three ways to satisfy the professional education requirement:

(1) Completion of a curriculum registered with the Department; (2) completion of a curriculum that is equivalent to a registered cirriculm as determined by the Department; and (3) meeting the education requirement via presentation of 15 years of acceptable experience in Public Accountancy.

A. To satisfy the established education requirements, a candidate must present evidence of graduation from an institution of higher education and either completion of a curriculum in accountancy registered by the Department as licensure qualifying or completion of college training in accountancy determined by the Department to be equivalent to a registered curriculum. The candidate must have an average grade of "C" or better at the undergraduate level, or "B" or better at the graduate level in the accounting subjects.

B. To satisfy the requirements of an education determined equivalent to a registered curriculum in accounting, the candidate's education must include the following two components:

1. *Degree.*
   a bachelors or higher degree. The degree does *not* have to be in accounting or business.

2. *Course Hours.*
   24 semester hours in accounting with courses in accounting principles (including advanced accounting), cost accounting, United States federal taxation, and professional auditing.
   6 semester hours in business law including the Uniform Commercial Code (4 graduate credits are acceptable).
   6 semester hours in finance.
   3 semester hours in business statistics.
   21 semester hours in business and accounting electives.

   = 60 semester hours in business (cumulative total of the above areas.)

   \+ 60 semester hours in liberal arts and sciences.

   = 120 semester hours

   • 6 semester hours of economic principles are also required. These credits may be used towards fulfilling either the business elective or liberal arts requirements.

   (Semester hour means a credit, point, or other unit granted for the satisfactory completion of a course which requires at least 15 class hours, of 50 minutes each of instruction, and at least 30 hours of supplementary assignments.)

The curriculum requirements can be met by courses at the undergraduate level, the graduate level, or by a combination of the two. **The courses in federal taxation, profes-**

sional auditing, and advanced accounting must be taken at the upper division level.

C. Educational Certifications For Conditional Admissions

The Department may authorize conditional admission for candidates pending completion of the educational requirement within 60 days after the date of the licensing examination (i.e., day 3 of the exam). To be considered for conditional admission in such cases, the Department must receive the appropriate certifications from the candidate's school; either from registered programs or from non-registered programs:

1. *Registered Programs (604R).*

Candidates currently enrolled in accounting programs registered by the Department (see listing in back of Handbook) may request that the school include their name on a summary Form 20. The Form 20 certifies all the graduating candidates in a specific registered program and is available for use by the college.This summary certification may be made in lieu of the candidate having the Form 604R submitted individually by the school.

After the examination, the final certification Form 604R would be required from the college to remove the previously established pending status. In such cases, it is the responsibility of the candidate to assure that the Final Form 604R is submitted to the Department by the college.

2. *Non-Registered Programs (604N).*

(a) Candidates currently enrolled in accounting programs not registered by the Department must request that their school send to the Department a current official transcript along with the certification Form 604N indicating a tentative date for conferral of the degree *and a listing* of the coursework scheduled to be completed within 60 days after the examination.

Following the examination, candidates must request that their school send to the Department an updated transcript showing successful completion of the coursework and conferral of the degree so that the Department can remove the "pending" status from the examination grades and permit readmission to subsequent examinations, if necessary.

(b) Candidates who have already been awarded a degree but are required to complete additional course work to meet Department requirements for admission to the examination must have the registrar of the school in which they are enrolled send a letter to the Department indicating the courses in which they are enrolled, the credit hours to be completed and a tentative date for completion of the coursework.

Following the examination, candidates must request that an updated transcript be sent directly from the school showing successful completion of the coursework so that the Department can remove the "pending" status from the examination grades and permit readmission to subsequent examinations, if necessary.

D. As stated, the Department may alternatively accept, in lieu of the professional education requirements for admission to the examination, experience of at least 15 years in the practice of public accounting satisfactory to the State Board of Public Accountancy.

III. EXAMINATION REQUIREMENTS

A. General Provisions.

1. Licensure applications of first-time candidates for admission to the Certified Public Accountancy examination in New York State must be postmarked no later than *90* calendar days before the desired examination. Examination applications of repeating candidates must be postmarked no later than *60* calendar days before the desired examination. Applications postmarked after these deadlines will be processed for the following examination.

2. Candidates must satisfy all professional educational requirements or the requirements for conditional admission as stated on page 3 prior to admission to the licensing examination. Completion of professional experience, however, is a licensure requirement and *not* a requirement for admission to the examination.

3. Admission cards are issued to eligible candidates approximately three to four weeks before the examination. The candidate is responsible for affixing the required photograph to the admission card. **CANDIDATES WILL BE ADMITTED *ONLY* TO THE ASSIGNED EXAMINATION SITE AND UPON PRESENTATION OF AN ADMISSION CARD FOR THAT PARTICULAR EXAMINATION ISSUED BY THE DEPARTMENT.**

4. Candidates needing special accommodations due to a handicapping condition or religious observances must submit at time of application appropriate documentation describing the circumstances involved and the special assistance requested. The request must be provided with the original application *and with subsequent readmission applications, if applicable.*

5. Candidates admitted to examinations who subsequently fail to appear for such examinations twice will forfeit any remaining fee credits and will be required to pay full readmission fees to subsequent examinations.

B. **The Licensing Examination.**

1. The professional examination accepted by New York State is the Uniform Certified Public Accountant Examination, prepared and graded by the American Institute of Certified Public Accountants. The four subjects of the Uniform CPA Examination are: Business Law, Accounting Theory, Accounting Practice and Auditing.

2. *Retention of credit.* The passing score in each subject is 75.0. A candidate who passes both parts of Accounting Practice, or any two or more subjects at a single examination, will be granted credit for such subject or subjects. Remaining subjects may be passed singly, provided that all subjects of the examination are successfully completed within the next six consecutive administrations of the examination after the one when first exam credit was earned. This time limitation applies whether or not the candidate sits for the subsequent examinations or withdraws the application for licensure in New York State. Candidates who do not pass the complete examination in accordance with these requirements will lose all credit previously granted.

3. *Examination sites and dates.* Examinations are held in the Buffalo, Rochester, Syracuse, Albany area and New York City areas. Examinations are tentatively scheduled as follows:

Examination Dates	Filing Deadline Dates
May 4–6, 1988	February 4, 1988
November 2-4, 1988	August 2, 1988
May 3–5, 1989	February 3, 1989
November 1–3, 1989	August 1, 1989
May 2–4, 1990	February 2, 1990
November 7–9, 1990	August 7, 1990

4. *Examination scheduling.* The current subject schedule of the examination is:

Accounting Practice – Part I	Wednesday	1:30 p.m.
Auditing	Thursday	8:30 a.m.
Accounting Practice – Part II	Thursday	1:30 p.m.
Business Law	Friday	8:30 a.m.
Accounting Theory	Friday	1:30 p.m.

5. *Transfer of examination grades.*

(a) To transfer grades earned on licensing examinations taken in New York State to another state, candidates should contact the accountancy board office of that state for filing instructions and the appropriate forms. See page 7 for Fee Information.

(b) To transfer grades earned on the Uniform CPA Examination taken in a state other than New York State which meet New York's retention of credit conditions, candidates must first file a licensure application with New York State and meet New York State's education requirements. At that point, the New York State candidate should simply forward the enclosed certification Form CPA 3 for completion by the transferring state. The completed Form 3 should be mailed directly from that state agency to the department.(See Instructions on page 7.) Candidates who have completed the *full* licensing examination and have the requisite professional experience should submit to the Education Department the enclosed Form CPA 4 and have their employer submit the Form CPA 4B for evaluation.

IV. EXPERIENCE REQUIREMENTS

Experience is evaluated by the State Board for Public Accountancy only *after* the candidate has successfully completed all four parts of the CPA examination. At that time, candidates must submit evidence of two years of full-time auditing and accounting experience in public accounting, or equivalent auditing experience in government or industry. All experience must be completed under the direct supervision of a United States Certified Public Accountant or New York Public Accountant. Experience must be full-time, based on a five-day, 35–40 hour week (see Section 70.2 of the Commissioner's Regulations). Part-time experience will not qualify. A significant portion of the experience (approximately 75%) should be in the areas of independent auditing services and financial statement preparation and demonstrate diverse application of generally accepted auditing standards and accounting principles.

Those candidates requesting acceptance of non-public experience must submit a detailed list of diversified financial audits and should read the State Board's Policy Statement regarding non-public experience. (See page 49).

An applicant with an undergraduate degree in accounting and a graduate degree which includes 30 semester hours of additional study in accounting and business acceptable to the Department (see Section 52.13 b, Alternative A of the Commissioner's Regulations) may have the experience requirement reduced by one year. If a one-year experience waiver is claimed, graduate study transcripts must be requested by the candidate from the applicable school and forwarded directly to the Department, unless they were already previously submitted at the time of original application for admission to the examination.

V. APPLICATION INSTRUCTIONS (COMPLETING THE YELLOW FORMS)

No application is formally recorded/opened until the Form 1 and fee have been received by the Department. A New York license and first registration are issued only after satisfactory completion of all requirements for education, examination, and experience. The forms to accomplish this are described below.

A. **Form 1 – Basic Application.** All candidates must complete this form and submit it with the appropriate licensure fees (see page 7) directly to the Department.

B. **Form 1D – Candidate Data Record.** All candidates are requested to complete and submit this form to the Department.

C. **Form 604R – Certification of Registered Professional Education.** Graduates of licensure-qualifying accounting programs registered by the Department must complete Section I of the form and forward it to the appropriate school for completion of Section II and submission to the Department. See page (51) for a listing of CPA programs so registered. The listing of registered accounting programs includes the official program title and program code number. Transcripts are *not* required for graduates of these programs.

D. **Form 604N – Certification of Non-Registered Professional Education:** All graduates of accounting programs not included on the attached listing of Accountancy programs registered by the New York State Education Department (page 51) must complete the 604N Form. This includes graduates of accounting programs not specifically registered by the Department as licensure qualifying and graduates of accounting programs outside of the United States. Candidates should complete Section I of this form and forward it to their college or university for completion of Section II and submission to the Department with an official transcript or list giving courses completed by year and grades. Also, candidates from programs outside the United States must provide the Department with photocopies of all educational credentials, including transcripts or marksheets. All documents not printed in English must be accompanied by an acceptable translation that includes all written and printed matter on the originals and is prepared by a qualified translator. An Affidavit of Accuracy prepared by the translator, must accompany the translation. The translator must affirm having read the entire translation after it has been completed, that the entire document has been translated, that nothing has been omitted or added, and that the translation is true and correct. The Department will only accept translations prepared by the candidate if they have been verified by a qualified translator who provides an Affidavit of Accuracy.

The original translation will be returned to candidates only if photocopies of entire translations (including the Affidavit of Accuracy) are submitted.

E. **Form 3 – Certification of Out-Of-State Grades and/or Licensure.** To expedite this certification process, the New York State application and education forms should also be completed and filed with the Education Department as early as possible.

Candidates seeking to transfer CPA examination grade results earned in another state to New York State must complete Section I of this form and forward it to the appropriate licensing agency or board for completion of Section II and direct submission to the Department.

Candidates seeking New York State licensure via endorsement of an out-of-state license must complete Section I of the Form 3 and forward it to the appropriate licensing agency or board of the State(s) in which the candidate was originally licensed. The licensing agency or board completes Sections II and III, and forwards the form to this Department. The completed certification must include the date of licensure in that state and bear the official seal and the signature of the appropriate official.

F. **Form 4 – Candidate's Experience Record**. After successful completion of the full licensing examination, candidates must submit this completed Form directly to the State Board of Public Accountancy (per the address cited on the form).

G. **Form 4b – Certification of Employer**. Following submission of the Form 4 candidates must also have their employers complete the Form 4b (one Form from each employer claimed) and forward the completed certification directly to State Board of Public Accountancy.

REMINDER: EXPERIENCE IS EVALUATED BY THE BOARD ONLY UPON SUCCESSFUL COMPLETION OF ALL FOUR PARTS OF THE UNIFORM CPA EXAMINATION, AND UPON COMPLETION OF THE REQUISITE LENGTH OF EXPERIENCE. DO NOT FILE EXPERIENCE FORMS UNTIL THESE CONDITIONS HAVE BEEN MET.

VI. FEE INFORMATION

A. **Statutory Certified Public Accountancy Fee Schedule:**

	Total
Licensure by exam (including first registration) if any part of the examination is to be taken in New York	$ 370
Licensure without examination (including first registration) if the full examination has been completed in another state	295
Readmission to examination	100
Certification of New York State examination results and/or licensure status to another state	20

Do not send cash. Please make check or money order payable to the New York State Education Department. Mail appropriate forms and fee to: Fee Section, Division of Professional Licensing Services, State Education Department, Cultural Education Center, Albany, New York 12230. **PLEASE NOTE: Payment submitted from outside the United States should be made by check or draft on a United States Bank and in United States currency. Payments submitted in any other form will not be accepted and will be returned.**

B. **Fee Credit:**

If you are admitted to an examination and fail to appear for that examination on two occasions (for any reason), you will be required to pay the full fee for subsequent readmission.

C. **Fee Refunds:**

The law provides that applicants for a professional license not receiving such license may be granted partial refunds not exceeding fifty percent of the fee paid to the Department unless they have failed the examination for such license, in which case such applicants may not receive a refund. Licensure fees are refundable only when a candidate withdraws his or her licensure application. However, if a candidate who withdraws his or her application obtains a refund and then decides to seek New York State licensure at a later date, he or she will be considered as a new candidate. New candidates will be required to pay the *full* licensure and registra-

tion fees and meet the licensure requirements in place at the time of reapplication. Requests for refunds must be made in writing.

D. **Confirmation of Newly Issued Licenses:**

When eligible candidates are approved for licensure by the Department, a license number and an effective date of licensure are issued. Approved candidates will become legally licensed and entitled to practice in New York State as of that effective date. Written confirmation of licensure by the department is verifiable by receipt of the registration certificate which is mailed within two to three weeks following the licensure date. Candidates who have reason to believe they have fully met the requirements for licensure are welcome to use the Division's licensure and registration verification services by telephoning (800) 342-3729 (toll-free in New York State). The license number, once issued, and the effective date of licensure will be confirmed by telephone.

This telephone verification service is also able to provide limited information about the status of pending applications. Candidates are welcome to use this telephone number to confirm department receipt of requested forms.

E. **The Initial Registration Period Following Licensure:**

1. Duration of Registration Periods.

   The established triennial registration periods for Certified Public Accountancy and Public Accountancy are as follows:

   September 1, 1987 – August 31, 1990

   September 1, 1990 – August 31, 1993

   September 1, 1993 – August 31, 1996

2. Prorated Refunds of Intial Registration Fee.

   Newly licensed professionals or licensees reactivating their registration with the Department one or more years after the beginning of the established triennial registration period will automatically be issued a partial refund of either one-third of the fee submitted (second year registration) or two-thirds of the fee submitted (third year registration). Refunds normally take 8–12 weeks following the date of licensure or reregistration for processing and mailing.

VII. CONTINUING EDUCATION REQUIREMENTS

Chapter 812 of the Laws of 1985 established a new Section 7409 to Article 149 of the Education Law. Section 7409 (see page 26) of the Law created a temporary Mandatory Continuing Education Study Committee and charged it with assisting the Board of Regents and the Education Department in conducting a three-year study to determine the effectiveness of mandatory continuing education on the professional knowledge of certified public accountants and public accountants engaged in practice in New York State. The Committee will submit a formal report to the Legislature and the Department upon conclusion of the study period which is to include recommendations concerning mandatory continuing education as a prerequisite to continued practice. As part of the study, licensees subject to the new law will be required to complete a minimum of 120 hours of approved continuing education courses during the three-year period, with a minimum of 24 hours to be obtained in each year ending August 31st, and pay a one-time fee of $35.00 to help defray the expenses of carrying out the provisions of Section 7409.

LICENSEES SUBJECT TO SECTION 7409

The obligation to pay the continuing education fee of $35.00 and to conform to the continuing education requirement applies to all certified public accountants and public accountants licensed pursuant to Article 149 who, within New York State, (1) use the title "certified public accountant" or the designation 'CPA' or public accountant' or (2) are a member of a firm of professional accountants or of a professional service corporation which engages in professional practice or uses a professional title, or (3) engage in the professional practice of public accountancy as defined in section 7401 of the Education Law, either full time or part time. **An exception is made in the law for individuals newly licensed during 9/1/87–8/30/90.**

Any licensee who is not currently in practice, but returns to practice, must notify the Department prior to reentry, and in addition to reregistration, must pay the continuing education fee of $35.00 and meet such continuing education requirements as prescribed by the Commissioner's Regulations.

The mandatory continuing education fee is in addition to and should not be confused with the triennial registration fee. Licensees not subject to the require-

ments of the new law may wish to maintain New York State registration in support of a license in another state. Other reasons may exist for a licensee who does not practice in New York to continue registration and seek reregistration at the next registration period that begins in September 1990.

TITLE VIII OF THE EDUCATION LAW
ARTICLE 130
GENERAL PROVISIONS
SUBARTICLE 1. INTRODUCTORY SUMMARY

§6500. Introduction

This title provides for the regulation of the admission to and the practice of certain professions. This first article applies to all the professions included in this title, except that prehearing procedures and hearing procedures in connection with the regulation of professional conduct of the profession of medicine and physician's assistants and specialist's assistants shall be conducted pursuant to the provisions of Title II-A of article two of the public health law. Each of the remaining article applies to a particular profession.

§6501. Admission to a profession (licensing)

Admission to practice of a profession in this state is accomplished by a license being issued to a qualified applicant by the education department. To qualify for a license an applicant shall meet the requirements prescribed in the article for the particular profession.

§6502. Duration and registration of a license

1. A license shall be valid during the life of the holder unless revoked, annulled or suspended by the board of regents. A licensee must register with the department to practice in this state.

2. The department shall establish the beginning dates of the registration periods for each profession and mail an application for registration to every licensee currently registered at least four months prior to the beginning of the registration period for the respective profession.

3. An application for registration and the required registration fee shall be submitted together with or as a part of the application for a license. A person initially licensed or a licensee resuming practice after a lapse of registration during the last two years of a triennial registration period shall receive a proprated refund of one-third of the total registration fee for each full year of the triennial period that has elasped prior to the date of registration. The department shall renew the registration of each licensee upon receipt of a proper application, on a form prescribed by the department, and the registration fee. Any licensee who fails to register by the beginning of the appropriate registration period shall be required to pay an additional fee for late filing of ten dollars for each month that registration has been delayed while such licensee continued to practice his profession. The licensee resuming practice after a lapse of registration shall be permitted to practice without actual possession of the registration certificate for not more than four months after mailing to the department the required application fee.

4. Any licensee who is not engaging in the practice of his profession in this state and does not desire to register shall so advise the department. Such licensee may subsequently register and resume practice without paying an additional fee for failure to register at the beginning of the registration period.

5. Licensees shall notify the department of any change of name or mailing address within thirty days of such change.

6. The fee for replacement of a lost registration certificate or license or for registration of an additional office shall be ten dollars.

§6503. Practice of a profession

Admission to the practice of a profession (1) entitles the licensee to practice the profession as defined in the article for the particular profession, (2) entitles the individual licensee to use the professional title as provided in the article for the particular profession, and (3) subjects the licensee to the procedures and penalties for professional misconduct as prescribed in this article (sections sixty-five hundred nine, sixty-five hundred ten, and sixty- five hundred eleven).

§6504. Regulation of the professions

Admission to the practice of the professions (licensing) and regulation of such practice shall be supervised by the board of regents (section sixty-five hundred six) and ad-

ministered by the education department (section sixty-five hundred seven), assisted by a state board for each profession (section sixty-five hundred eight).

§6505. Construction

No definition of the practice of a profession shall be construed to restrain or restrict the performance of similar acts authorized in the definition of other professions.

§6505-a. Professional referrals

There shall be no monetary liability on the part of, and no cause of action for damages shall arise against, any association or society of professionals authorized to practice under this title, or any employee, agent, or member thereof, for referring any person to a member of the profession represented by such association or society provided that such referral was made without charge as a service to the public, and without malice, and in the reasonable belief that such referral was warranted, based upon the facts disclosed.

SUBARTICLE 2. STATE MANAGEMENT

§6506. Supervision by the board of regents

The board of regents shall supervise the admission to and the practice of the professions. In supervising, the board of regents may:

1. Promulgate rules;

2. Establish by rule, high school, preprofessional, professional and other educational qualifications required for licensing in the professions regulated by this title;

3. Charter schools offering educational programs for the professions regulated by this title, and no such school shall operate in this state without such a charter, except Columbia University, any school chartered by special act of the legislature prior to September one, nineteen hundred seventy-one, and schools specifically authorized to conduct such programs by the regents;

4. Appoint such committees as it deems necessary and compensate members of such committees who are not members of the board of regents or the department up to one hundred dollars per day for each day devoted to committee functions, together with their necessary expenses;

5. Waive education, experience and examination requirements for a professional license prescribed in the article relating to the profession, provided the board of regents shall be satisfied that the requirements of such article have been substantially met;

6. Indorse a license issued by a licensing board of another state or country upon the applicant fulfilling the following requirements:

a. Application: file an application with the department;

b. Education: meet educational requirements in accordance with the commissioner's regulations;

c. Experience: have experience satisfactory to the board and in accordance with the commissioner's regulations;

d. Examination: pass an examination satisfactory to the board and in accordance with the commissioner's regulations;

e. Age: be at least twenty-one years of age;

f. Citizenship or immigration status: be a United States citizen or an alien lawfully admitted for permanent residence in the United States.

g. Character: be of good moral character as determined by the department; and

7. Direct the department to remedy any error, omission, delay or other circumstance in the issuance or registration of a license;

8. Designate a professional conduct officer, who shall be the chief administrative officer of the office of the professions, or his designee, in connection with professional licensing and misconduct proceedings and criminal matters, such officer to be empowered to issue subpoenas and administer oaths in connection with such proceedings;

9. Establish by rule, standards of conduct with respect to advertising, fee splitting, practicing under a name other than that of the individual licensee (when not specifically authorized), proper use of academic or professional degrees or titles tending to imply professional status, and such other ethical practices as such board shall deem necessary; and

10. Delegate to department officers the disposition of any licensing matters pursuant to rules.

§6507. Administration by the education department

1. The commissioner and the department shall administer the admission to and the practice of the professions.

2. In administering, the commissioner may:

a. Promulgate regulations;

b. Conduct investigations;

c. Issue subpoenas;

d. Grant immunity for prosecution in accordance with section 50.20 of the criminal procedure law to anyone subpoenaed in any investigation or hearing conducted pursuant to this title; and

e. Excuse, for cause acceptable to the commissioner, the failure to register with the department. Such excuse shall validate and authorize such practitioner's right to practice pending registration.

3. The department assisted by the board for each profession, shall:

a. Establish standards for preprofessional and professional education, experience and licensing examinations as required to implement the article for each profession;

b. Review qualifications in connection with licensing requirements; and

c. Provide for licensing examinations and reexaminations.

4. The department shall:

a. Register or approve educational programs designed for the purpose of providing professional preparation which meet standards established by the department.

b. Issue licenses, registrations, and limited permits to qualified applicants;

c. (i) Issue a certificate of authority to a qualified professional service corporation being organized under section fifteen hundred three of the business corporation law on payment of a fee of seventy-five dollars, (ii) file a certified copy of each certificate of incorporation and amendment thereto within thirty days after the filing of such certificate or amendment on payment of a fee of fifteen dollars, (iii) file the annual statement required by section fifteen hundred fourteen of the business corporation law on payment of a fee of thirty dollars, (iv) as of July first, nineteen hundred eighty-eight, file a triennial statement required on payment of a fee of ninety dollars. The first triennial period shall commence on July first, nineteen hundred eighty-eight.

d. Revoke limited permits on the recommendation of the committee on professional conduct for the profession concerned;

e. Maintain public records of licenses issued and retain in its files identifying data concerning each person to whom a license has been issued;

f. Collect the fees prescribed by this title or otherwise provided by law;

g. Prepare an annual report for the legislature, the governor and other executive offices, the state boards for the professions, professional societies, consumer agencies and other interested persons. Such report shall include but not be limited to a description and analysis of the administrative procedures and operations of the department based upon a statistical summary relating to (i) new licensure, (ii) discipline, (iii) complaint, investigation, and hearing backlog, (iv) budget, and (v) the state boards for the professions. Information provided shall be enumerated by profession; and

h. Establish an administrative unit which shall be responsible for the investigation, prosecution and determination of alleged violations of professional conduct.

5. The commissioner and the department shall perform any other functions necessary to implement this title.

§6508. Assistance by state boards for the professions

1. A board for each profession shall be appointed by the board of regents on the recommendation of the commissioner for the purpose of assisting the board of regents and the department on matters of professional licensing, practice, and conduct. The composition of each board shall be as prescribed in the article relating to each profession. Within each board a committee on licensing may be appointed by the board chairman.

Except as provided in paragraph (a) of this subdivision, the membership of each professional licensing board shall be increased by one member, and each such board shall have at least one public representative who shall be selected by the board of regents from the general public.

a. The membership of the professional licensing boards created under sections sixty-five hundred twenty-three, sixty-eight hundred four, sixty-nine hundred three, and seventy-four hundred three of this chapter shall be increased by two members, and each such board shall have at least two public representatives, who shall be selected by the board of regents from the general public.

b. For the purposes of this title, a "public representative" shall be a person who is a consumer of services provided by those licensed or otherwise su-

pervised or regulated by the boards created hereunder, and shall not be, nor within five years immediately preceding appointment have been:

(i) a licensee or person otherwise subject to the supervision or regulation of the board to which appointed; or

(ii) a person maintaining a contractual relationship with a licensee of such board, which would constitute more than two percentum of the practice or business of any such licensee, or an officer, director, or representative of such person or group of persons.

2. Each board, or its committee on licensing, shall select or prepare examinations, may conduct oral and practical examinations and reexaminations, shall fix passing grades, and assist the department in other licensing matters as prescribed by the board of regents.

3. Each board shall conduct disciplinary proceedings as prescribed in this article and shall assist in other professional conduct matters as prescribed by the board of regents.

4. Members of each board shall be appointed by the board of regents for five-year terms except that the terms of those first appointed shall be arranged so that as nearly as possible an equal number shall terminate annually. A vacancy occurring during a term shall be filled by an appointment by the board of regents for the unexpired term. Each state professional association or society may nominate one or more candidates for each appointment to be made to the board for its profession, but the board of regents shall not be required to appoint candidates so nominated. Former members of a board may be re-appointed by the board of regents, on the recommendation of the commissioner, to serve as members of the board solely for the purposes of disciplinary proceedings, proceedings relating to the moral character of an applicant for licensure, and proceedings relating to applications for the restoration of a professional license. Former board members so appointed may not comprise a majority of any panel.

5. Each member of a board shall receive a certificate of appointment, shall before beginning his term of office file a constitutional oath of office with the secretary of state, shall receive up to one hundred dollars as prescribed by the board of regents for each day devoted to board work, and shall be reimbursed for his necessary expenses. No member shall serve beyond the age of seventy. Any member may be removed from a board by the board of regents for misconduct, incapacity or neglect of duty.

6. Each board shall elect from its members a chairman and vice-chairman annually, shall meet upon call of the chairmen or the department, and may adopt bylaws consistent with this title and approved by the board of regents. A quorum for the transaction of business by the board shall be a majority of members but not less than five members.

7. An executive secretary to each board shall be appointed by the board of regents on recommendation of the commissioner. Such executive secretary shall not be a member of the board, shall hold office at the pleasure of, and shall have the powers, duties and annual salary prescribed by the board of regents.

SUBARTICLE 3. PROFESSIONAL MISCONDUCT

§6509. Definitions of professional misconduct

Each of the following is professional misconduct, and any licensee found guilty of such misconduct under the procedures prescribed in section sixty-five hundred ten shall be subject to the penalties prescribed in section sixty-five hundred eleven:

1. Obtaining the license fraudulently,

2. Practicing the profession fraudulently, beyond its authorized scope, with gross incompetence, with gross negligence on a particular occasion or negligence or incompetence on more than one occasion,

3. Practicing the profession while the ability to practice is impaired by alcohol, drugs, physical disability, or mental disability,

4. Being habitually drunk or being dependent on, or a habitual user of narcotics, barbiturates, amphetamines, hallucinogens, or other drugs having similar effects,

5. a. Being convicted of committing an act constituting a crime under:

   (i) New York State law or,
   (ii) Federal law or,
   (iii) The law of another jurisdiction and which, if committed within this state, would have constituted a crime under New York State law;

   b. Having been found guilty of improper professional practice or professional misconduct by a duly authorized professional disciplinary agency of another state where the conduct upon which the finding was based would, if committed in New York state, constitute professional misconduct under the laws of New York state;

   c. Having been found by the commissioner of health to be in violation of article thirty-three of the public health law.

   d. Having his license to practice medicine revoked, suspended or having other disciplinary action taken, or having his application for a license refused, revoked or suspended or having voluntarily or otherwise surrendered his license after a disciplinary action was instituted by a duly authorized professional disciplinary agency of another state, where the conduct resulting in the revocation, suspension or other disciplinary action involving the license or refusal, revocation or suspension of an application for a license or the surrender of the license would, if committed in New York state, constitute professional misconduct under the laws of New York state.

6. Refusing to provide professional service to a person because of such person's race, creed, color, or national origin,

7. Permitting, aiding or abetting an unlicensed person to perform activities requiring a license,

8. Practicing the profession while the license is suspended, or wilfully failing to register or notify the department of any change of name or mailing address, or if a professional service corporation wilfully failing to comply with sections fifteen hundred three and fifteen hundred fourteen of the business corporation law,

9. Committing unprofessional conduct, as defined by the board of regents in its rules or by the commissioner in regulations approved by the board of regents,

10. A willful violation by a licensed physician of subdivision eleven of section two hundred thirty of the public health law, or

11. A violation of section twenty-eight hundred three-d or twenty-eight hundred five-k of the public health law.

12. Failure to comply with an order issued pursuant to subdivision seven of section two hundred thirty of the public health law.

§6509-a. Additional definition of professional misconduct; limited application

Notwithstanding any inconsistent provision of this article or of any other provision of law to the contrary, the license or registration of a person subject to the provisions of articles one hundred thirty-one, one hundred thirty-one-a, one hundred thirty-two, one hundred thirty-three, one hundred thirty-seven, one hundred thirty-nine, one

hundred forty- one, one hundred forty-three, one hundred forty-four, one hundred fifty-six and one hundred fifty-nine of this chapter may be revoked, suspended or annulled or such person may be subject to any other penalty provided in section sixty-five hundred eleven of this article in accordance with the provisions and procedure of this article for the following:

That any person subject to the above enumerated articles, has directly or indirectly requested, received or participated in the division, transference, assignment, rebate, splitting or refunding of a fee for, or has directly requested, received or profited by means of a credit of other valuable consideration as a commission, discount or gratuity in connection with the furnishing of professional care, or service, including x-ray examination and treatment, or for or in connection with the sale, rental, supplying or furnishing of clinical laboratory services or supplies, inhalation therapy service or equipment, ambulance service, hospital or medical supplies, physiotherapy or other therapeutic service or equipment, artifical limbs, teeth or eyes, orthopedic or surgical appliances or supplies, optical appliances, supplies or equipment, devices for aid of hearing, drugs, medication or medical supplies or any other goods, services or supplies prescribed for medical diagnosis, care or treatment, under this chapter, except payment, not to exceed thirty-three and one-third per centum of any fee received for x-ray examination, diagnosis or treatment, to any hospital furnishing facilities for such examination, diagnosis or treatment. Nothing contained in this section shall prohibit such persons from practicing as partners, in groups or as a professional corporation nor from pooling fees and moneys received, either by the partnerships, professional corporations or groups by the individual members, thereof, for professional services furnished by any individual professional member, or employee of such partnership, corporation or group, nor shall the professionals constituting the partnerships, corporation or groups be probitited from sharing, dividing or apportioning the fees and moneys received by them or by the partnership, corporation or group in accordance with a partnership or other agreement; provided that no such practice as partners, corporations or in groups or pooling of fees or moneys received or shared, division or apportionment of fees shall be permitted with respect to care and treatment under the workmen's compensation law except as expressly authorized by the workmen's compensation law. Nothing contained in this chapter shall prohibit a medical or dental expense indemnity corporation pursuant to its contract with the subscriber from prorationing a medical or dental expense indemnity allowance among two or more professionals in proportion to the services rendered by each such professional at the request of the subscriber, provided that prior to payment thereof such professionals shall submit both to the medical or dental expense indemnity corporation and to the subscriber statements itemizing the services rendered by each such professional and the charges therefor.

§6510. Proceedings in cases of professional misconduct

In cases of professional misconduct the proceedings shall be as follows:

1. Preliminary procedures.

   a. Complaint. A complaint of a licensee's professional misconduct may be made by any person to the education department.

   b. Investigation. The department shall investigate each complaint which alleges conduct constituting professional misconduct. The results of the investigation shall be referred to the professional conduct officer designated by the board of regents pursuant to section sixty-five hundred six of this article. If such officer decides that there is not substantial evidence of professional misconduct or that further proceedings are not warranted, no further action shall be taken. If such officer, after consultation with a professional member of the applicable state board for the profession, determines that there is substantial evidence of professional misconduct, and that further proceedings are warranted, such proceedings shall be conducted pursuant to this section. If the complaint involves a question of professional expertise, then such officer may seek, and if so shall obtain, the concurrence of at least two members of a panel of three members of the applicable board.

   c. Charges. In all disciplinary proceedings other than those terminated by an administrative warning pursuant to paragraph a of subdivision two of this section, the department shall prepare the charges. The charges shall state the alleged professional misconduct and shall state concisely the material facts but not the evidience (sic) by which the charges are to be proved.

   d. Service of charges and of notice of hearing. A copy of the charges and notice of any hearing pursuant to subdivision two or three of this section shall be served on the licensee personally by the department at least fifteen days before the hearing. If personal service cannot be made after due diligence and such fact is certified under oath, a copy of the charges and the notice of hearing shall be

served by certified mail, return receipt requested to the licensee's last known address by the department at least twenty days before the hearing.

2. Expedited procedures.

a. Violations. Violations involving professional misconduct of a minor or technical nature may be resolved by expedited procedures as provided in paragraph b or c of this subdivision. For purposes of this subdivision, violations of a minor or technical nature shall include, but shall not be limited to, isolated instances of violations concerning professional advertising or record keeping, and other isolated violations which do not directly affect or impair the public health, welfare or safety. The board of regents shall make recommendations to the legislature on or before June first, nineteen hundred eighty-one, for the further definition of violations of a minor or technical nature. The initial instance of any violation of a minor or technical nature may be resolved by the issuance of an administrative warning pursuant to paragraph b of this subdivision. Subsequent instances of similar violations of a minor or technical nature within a period of three years may be resolved by the procedure set forth in paragraph c of this subdivision.

b. Administrative warning. If a professional conduct officer, after consultation with a professional member of the state board, determines that there is substantial (sic) evidence of professional misconduct but that it is an initial violation of a minor or technical nature which would not justify the imposition of a more severe disciplinary penalty, the matter may be terminated by the issuance of an administrative warning. Such warnings shall be confidential and shall not constitute an adjudication of guilt or be used as evidence that the licensee is guilty of the alleged misconduct. However, in the event of a further allegation of similar misconduct by the same licensee, the matter may be reopened and further proceedings instituted as provided in this section.

c. Determination of penalty on uncontested minor violations. If a professional conduct officer, after consultation with a professional member of the state board, determines that there is substantial evidence of a violation of a minor or technical nature, and of a nature justifying a penalty as specified in this paragraph, the department may prepare and serve charges either by personal service or by certified mail, return receipt requested. Such charges shall include a statement that unless an answer is received within twenty days denying the charges, the matter shall be referred to a violations committee consisting of five members of the state board for the profession, at least one of whom shall be a public representative for determination. The violations panel shall be appointed by the executive secretary of the state board. The licensee shall be given at least fifteen days notice of the time and place of the meeting of the violations committee and shall have the right to appear in person and by an attorney and to make a statement to the committee in mitigation or explanation of the misconduct. The department may appear and make a statement in support of its position. The violations committee may issue a censure and reprimand, and in addition, or in the alternative, may impose a fine not to exceed five hundred dollars for each specification of minor, or technical misconduct. If the fine is not paid within three months the matter may be reopened and shall be subject to the hearing and regents decision procedures of this section. The determination of the panel shall be final and shall not be subject to the regents decision procedures of this section. If an answer is filed denying the charges, the matter shall be processed as provided in subdivision three of this section.

d. Convictions of crimes or administrative violations. In cases of professional misconduct based solely upon a violation of subdivision five of section sixty-five hundred nine of this article, the professional conduct officer may prepare and serve the charges and may refer the matter directly to a regents review committee for its review and report of its findings, determination as to guilt, and recommendation as to the measure of discipline to be imposed. In such cases the notice of hearing shall state that the licensee may file a written answer, brief, and affidavits that the licensee may appear personally before the regents review committee, may be represented by counsel, and may present evidence or sworn testimony on behalf of the licensee, and the notice may contain such other information as may be considered appropriate by the department. The department may also present evidence or sworn testimony at the hearing. A stenographic record of the hearing shall be made. Such evidence or sworn testimony offered at the meeting of the regents review committee shall be limited to evidence and testimony relating to the nature and severity of the penalty to be imposed upon the licensee. The presiding officer at the meeting of the regents review commit-

tee may, in his or her discretion, reasonably limit the numbers of witnesses whose testimony will be received and the length of time any witness will be permitted to testify. In lieu of referring the matter to the board of regents, the regents review committee may refer any such matter for further proceedings pursuant to paragraph b or c of this subdivision or subdivision three of this section.

3. Adversary proceedings. Contested disciplinary proceedings and other disciplinary proceedings not resolved pursuant to subdivision two of this section shall be tried before a hearing panel of the appropriate state board as provided in this subdivision.

a. Notice of hearing. The department shall set the time and place of the hearing and shall prepare the notice of hearing. The notice of hearing shall state (1) the time and place of the hearing, (2) that the licensee may file a written answer to the charges prior to the hearing, (3) that the licensee may appear personally at the hearing and may be represented by counsel, (4) that the licensee shall have the right to produce witnesses and evidence in his behalf, to cross-examine witnesses and examine evidence produced against him, and to issue subpoenas in accordance with the provisions of the civil practice law and rules, (5) that a stenographic record of the hearing will be made, and (6) such other information as may be considered appropriate by the department.

b. Hearing panel. The hearing shall be conducted by a panel of five or more members of the applicable state board for the profession, at least one of whom shall be a public representative. The executive secretary for the applicable state board shall appoint the panel and shall designate its chairperson. In addition to said panel members, the department shall designate an administrative officer, admitted to practice as an attorney in the state of New York, who shall have the authority to rule on all motions, procedures and other legal objections and shall draft a report for the hearing panel which shall be subject to the approval of and signature by the panel chairperson on behalf of the panel. The administrative officer shall not be entitled to a vote.

c. Conduct of hearing. The evidence in support of the charges shall be presented by an attorney for the department. The licensee shall have the rights required to be stated in the notice of hearing. The panel shall not be bound by the rules of evidence, but its determination of guilt shall be based on a preponderance of the evidence. A hearing which has been initiated shall not be discontinued because of the death or incapacity to serve of one member of the hearing panel.

d. Results of hearing. The hearing panel shall render a written report which shall include (1) findings of fact, (2) a determination of guilty or not guilty on each charge, and (3) in the event of a determination of guilty, a recommendation of the penalty to be imposed. For the panel to make a determination of guilty, a minimum of four of the voting members of the panel must vote for such a determination. A copy of the report of the hearing panel shall be transmitted to the licensee.

4. Regents decision procedures.

a. Regents review committee. The transcript and report of the hearing panel shall be reviewed at a meeting by a regents review committee appointed by the board of regents. The regents review committee shall consist of three members, at least one of whom shall be a regent.

b. Regents review committee meetings. The review shall be based on the transcript and the report of the hearing panel. the licensee may appear at the meeting, and the regents review committee may require the licensee to appear. The licensee may be represented by counsel. The department shall notify the licensee at least seven days before the meeting (1) of the time and place of the meeting, (2) of his right to appear, (3) of his right to be represented by counsel, (4) whether or not he is required to appear, and (5) of such other information as may be considered appropriate. After the meeting, the regents review committee shall transmit a written report of its review to the board of regents. In cases referred directly to the regents review committee pursuant to paragraph d of subdivision two of this section, the review shall be based upon the charges, the documentary evidence submitted by the department, and any answer, affidavits or brief the licensee may wish to submit, and any evidence or sworn testimony presented by the licensee or the department at the hearing, pursuant to the procedures described by paragraph d of subdivision two of this section.

c. Regents decision and order. The board of regents (1) shall consider the transcript, the report of the hearing panel, and the report of the regents review committee, (2) shall decide whether the licensee is guilty or not guilty on each charge, (3) shall decide what penalties, if any, to impose as

prescribed in section sixty-five hundred eleven of this article, and (4) shall issue an order to carry out its decisions. Such decisions shall require the affirmative vote of a majority of the members of the board of regents. If the board of regents disagrees with the hearing panel's determination of not guilty, it shall remand the matter to the original panel for reconsideration or to a new panel for a new hearing. The panel's determination of not guilty on reconsideration or a new hearing shall be final. The order shall be served upon the licensee personally or by certified mail to the licensee's last known address and such service shall be effective as of the date of the personal service or five days after mailing by certified mail. The licensee shall deliver to the department the license and registration certificate which has been revoked, annulled, suspended, or surrendered within five days after the effective date of the service of the order. If the license or registration certificate is lost, misplaced or its whereabouts is otherwise unknown, the licensee shall submit an affidavit to that effect, and shall deliver such license or certificate to the department when located.

5. Court review procedures. The decisions of the board of regents may be reviewed pursuant to the proceedings under article seventy-eight of the civil practice law and rules. Such proceedings shall be returnable before the appellate division of the third judicial department, and such decisions shall not be stayed or enjoined expect upon application to such appellate division after notice to the department and to the attorney general and upon a showing that the petitioner has a substantial likelihood of success.

6. The provisions of subdivisions one through four of this section shall not be applicable to proceedings in cases of professional misconduct involving the medical profession, except as provided in paragraph m of subdivision ten of section two hundred thirty of the public health law.

7. Notwithstanding any other provisions of the law, persons who assist the department as consultants or expert witnesses in the investigation or prosecution of alleged professional misconduct, licensure matters, restoration proceedings, or criminal prosecutions for unauthorized practice, shall not be liable for damages in any civil action or proceeding as a result of such assistance, except upon proof of actual malice. The attorney general shall defend such persons in any such action or proceeding, in accordance with section seventeen of the public officers law.

8. The files of the department relating to the investigation of possible instances of professional misconduct, or the unlawful practice of any profession licensed by the board of regents, or the unlawful use of a professional title or the moral fitness of an applicant for a professional license or permit, shall be confidential and not subject to disclosure at the request of any person, except upon the order of a court in a pending action or proceeding. The provisions of this subdivision shall not apply to documents introduced in evidence at a hearing held pursuant to this chapter and shall not prevent the department from sharing information concerning investigations with other duly authorized public agencies responsible for professional regulation or criminal prosecution.

§6510–a. Proceedings in cases of professional misconduct involving the medical profession

1. Prehearing procedures, hearing procedures and summary action procedures. Prehearing procedures, hearing procedures and summary action procedures in cases of professional misconduct involving the medical profession shall be conducted pursuant to the provisions of Title II-A of article two of the public health law.

2. Regents decision and order. Within sixty days of the transfer of a case of professional misconduct involving the medical profession by the commissioner of health pursuant to section two hundred thirty of the public health law, the board of regents (a) shall consider the transcript, exhibits and other evidence, if any, the findings, conclusions and recommendation of the committee on professional misconduct and the recommendation of the commissioner of health, (b) shall decide whether the licensee is guilty or not guilty on each charge, (c) shall decide what penalties, if any, to impose as prescribed in section sixty-five hundred eleven of this article, and (d) shall issue an order to carry out its decisions. Such decisions shall require the affirmative vote of a majority of the members of the board.

3. Time limitations.

a. No failure to comply with a provision of this section requiring that a specified action shall be taken within a specified period of time shall affect the validity of the action taken.

b. The time limitations specified in this section for the completion of specified actions may be extended, upon application of a licensee or his attorney, for good cause shown, upon application made prior to the expiration of such time limitations.

4. Court review procedures. The decisions of the board of regents may be reviewed pursuant to the proceedings under article seventy-eight of the civil practice law and rules. Such proceedings shall be returnable before the appellate division of the third judicial department, and such decisions shall not be stayed or enjoined except upon application to such appellate division after notice to the attorney general.

§6510–b. Temporary surrender of licenses during treatment for drug or alcohol abuse

1. The license and registration of a licensee who may be temporarily incapacitated for the active practice of a profession licensed pursuant to title eight of this chapter, except professionals licensed pursuant to article one hundred thirty-one or article one hundred thirty-one-b thereof, and whose alleged incapacity is the result of a problem of drug or alcohol abuse which has not resulted in harm to a patient or client, may be voluntarily surrendered to the department, which may accept and hold such license during the period of such alleged incapacity or the department may accept the surrender of such license after agreement to conditions to be met prior to the restoration of the license. The department shall give written notification of such surrender to the licensing authorities of any other state or country in which the licensee is authorized to practice. In addition to the foregoing, the department shall also give written notification of such surrender, for professionals licensed pursuant to articles one hundred thirty-two, one hundred thirty-three, one hundred thirty-five, one hundred thirty-seven, one hundred thirty-nine and one hundred forty-one of this chapter to the commissioner of health or his designee, and where appropriate to each hospital at which the professional has privileges, is affiliated, or is employed. The licensee whose license is so surrendered shall notify all persons who request professional services that he or she has temporarily withdrawn from the practice of the profession. The department may provide for similar notification of patients or clients and of other interested parties, as appropriate under the circumstances of the professional practice and responsibilities of the licensee. The licensure status of such licensee shall be "inactive" and he or she shall not be authorized to practice the profession and shall refrain from practice in this state or in any other state or country. The voluntary surrender shall not be deemed to be an admission of disability or of professional misconduct, and shall not be used as evidence of a violation of subdivision three or four of section sixty-five hundred nine of this chapter, unless the licensee practices while the license is "inactive"; and any such practice shall constitute a violation of subdivision eight of said section. The surrender of a license under this subdivision shall not bar any disciplinary action except action based solely upon the provisions of subdivision three or four of section sixty-five hundred nine of this chapter, and only if no harm to a patient has resulted; and shall not bar any civil or criminal action or proceeding which might be brought without regard to such surrender. A surrendered license shall be restored upon a showing to the satisfaction of the department that the licensee is not incapacitated for the active practice of the profession, provided that the department may, by order of the commissioner, impose reasonable conditions on the licensee, if it determines that because of the nature and extent of the licensee's former incapacity, such conditions are necessary to protect the health, safety and welfare of the public. Prompt written notification of such restoration shall be given to all licensing bodies which were notified of the temporary surrender of the license.

2. There shall be appointed within the department, by the board of regents, a committee on drug and alcohol abuse, which shall advise the board of regents on matters relating to practice by professional licensees with drug or alcohol abuse problems, and which shall administer the provisions of this section. The board of regents shall determine the size, composition, and terms of office of such committee, a majority of the members of which shall be persons with expertise in problems of drug or alcohol abuse. The committee shall recommend to the board of regents such rules as are necessary to carry out the purposes of this section, including but not limited to procedures for the submission of applications for the surrender of a license and for the referral of cases for investigation or prosecution pursuant to section sixty-five hundred ten of this chapter if a licensee fails to comply with the conditions of an approved program of treatment. There shall be an executive secretary appointed by the board of regents to assist the committee. Determinations by the committee relating to licensees shall be made by panels of at least three members of the committee designated by the executive secretary, who shall also designate a member of the state board for the licensee's profession as an ex-officio nonvoting member of each panel.

3. Application for the surrender of a license pursuant to this section shall be submitted to the committee, and shall identify a proposed treatment or rehabilitation program, and shall include a consent to the release of all information concerning the licensee's treatment to the committee. All information concerning an application, other than the fact of the surrender of the license

and the participation in the program and the successful completion or failure of or withdrawal from the program, shall be strictly confidential, and may not be released by the committee to any person or body without the consent of the licensee. The immunity from disciplinary action conferred by this section shall be conditioned upon the approval of the treatment or rehabilitation program by the committee and its successful completion by the applicant and the elimination of the incapacity to practice. Approval of a treatment or rehabilitation program by the committee shall not constitute a representation as to the probability of success of the program or any assumption of financial responsibility for its costs.

4. The immunity from disciplinary action conferred by this section may be revoked by the committee upon a finding that the licensee has failed to successfully complete the program or that the incapacity to practice has not been eliminated. Such revocation shall be made only after notice and an opportunity to be heard, but no adjudicatory hearing shall be required. The matter shall be referred for appropriate proceedings pursuant to section sixty-five hundred ten of this chapter. The license must be returned unless charges are served pursuant to section sixty-five hundred ten within thirty days after the revocation of the approval of the special treatment afforded by this section.

5. The commissioner is authorized to adopt regulations to carry out the purposes of this section, including but not limited to the notice of temporary inactive status to be required in different professions and practice situations and the measures required upon temporary withdrawal from practice.

6. No individual who serves as a member of a committee whose purpose is to confront and refer either to treatment or to the department licensees who are thought to be suffering from alcoholism or drug abuse shall be liable for damages to any person for any action taken by such individual provided such action was taken without malice and within the scope of such individual's function as a member of such committee, and provided further that such committee has been established by and functions under the auspices of an association or society of professionals authorized to practice under this title.

§6511. Penalties for professional misconduct

The penalties which may be imposed by the board of regents on a present or former licensee found guilty of professional misconduct (under the definitions and proceedings prescribed in sections sixty-five hundred nine, sixty-five hundred ten and sixty-five hundred ten-a of this article) are: (1) censure and reprimand, (2) suspension of license, (a) wholly, for a fixed period of time; (b) partially, until the licensee successfully completes a course of retraining in the area to which the suspension applies; (c) wholly, until the licensee successfully completes a course of therapy or treatment prescribed by the regents; (3) revocation of license, (4) annulment of license or registration, (5) limitation on registration or issuance of any further license, (6) a fine not to exceed ten thousand dollars, upon each specification of charges of which the respondent is determined to be guilty, (7) a requirement that a licensee pursue a course of education or training, and (8) a requirement that a licensee perform up to one hundred hours of public service, in a manner and at a time and place as directed by the board. The board of regents may stay such penalties in whole or in part, may place the licensee on probation and may restore a license which has been revoked. Any fine imposed pursuant to this section or pursuant to subdivision two of section sixty-five hundred ten of this article may be sued for and recovered in the name of the people of the state of New York in an action brought by the attorney general. In such action the findings and determination of the board of regents or of the violations committee shall be admissible evidence and shall be conclusive proof of the violation and the penalty assessed.

SECTION II: CERTIFICATION OF EDUCATION

INSTRUCTION TO SCHOOL: Please complete and sign either Part I or Part II of this section of the licensure application form. This form must be returned directly to the Division of Professional Licensing Services. It will not be accepted if incomplete or if returned by the candidate. If the candidate is/was NOT enrolled in your registered program, please mark this form not applicable and attach a transcript.

1. **TENTATIVE CERTIFICATION.** **(The accounting program has not been completed and/or the degree has not been awarded).**

It is hereby certified that: _____
Candidate's Name

will complete all requirements for the degree on _____.

S/He will be awarded the professional degree of _____ on the date of _____, and the curriculum completed at the time the degree will be awarded is registered by the New York State Education Department as qualifying for admission to the Certified Public Accountancy licensing exmination. The official program title and program number being completed by the candidate are as follows:

_____ and _____
Program Title — Program Number

I hereby certify that to the best of my knowledge and belief the foregoing is a true statement.

Signature _____
Print or Type Name _____
Title or Official Position _____
Institution _____ (COLLEGE SEAL)
Location _____
Telephone Number _____
Date _____

2. **FINAL CERTIFICATION.** **(The accounting program has been completed and the degree awarded).**

It is hereby certified that: _____

was awarded the degree of _____ on the date of _____, and the curriculum completed at the time the degree was awarded was registered by the New York State Education Department as qualifying for admisssion to the Certified Public Accountancy licensing examination. The official program title and program number completed by the candidate are as follows:

_____ and _____

I hereby certify that to the best of my knowledge and belief the foregoing is a true statement.

Signature _____
Print or Type Name _____
Title or Official Position _____
Institution _____ (COLLEGE SEAL)
Location _____
Telephone Number _____
Date _____

• **RETURN TO:** **Division of Professional Licensing Services, CPA Unit, Cultural Education Center, Albany, New York 12230.**

SUBARTICLE 4. UNAUTHORIZED ACTS

§6512. Unauthorized practice a crime

1. Anyone not authorized to practice under this title who practices or offers to practice or holds himself out as being able to practice in any profession in which a license is a prerequisite to the practice of the acts, or who practices any profession as an exempt person during the time when his professional license is suspended, revoked or annulled, or who aids or abets an unlicensed person to practice a profession, or who fraudulently sells, files, furnishes, obtains, or who attempts fraudulently to sell, file, furnish or obtain any diploma, license, record or permit purporting to authorize the practice of a profession, shall be guilty of a class E felony.

2. Anyone who knowingly aids or abets three or more unlicensed persons to practice a profession or employs or holds such unlicensed persons out as being able to practice in any profession in which a license is a prerequisite to the practice of the acts, or who knowingly aids or abets three or more persons to practice any profession as exempt persons during the time when the professional licenses of such persons are suspended, revoked or annulled, shall be guilty of a class E felony.

§6513. Unauthorized use of a professional title a crime

1. Anyone not authorized to use a professional title regulated by this title, and who uses such professional title, shall be guilty of a class A misdemeanor.

2. Anyone who knowingly aids or abets three or more persons not authorized to use a professional title regulated by this title, to use such professional title, or knowingly employs three or more persons not authorized to use a professional title regulated by this title, who use such professional title in the course of such employment, shall be guilty of a class E felony.

§6514. Criminal proceedings

1. All alleged violations of sections sixty-five hundred twelve or sixty-five hundred thirteen of this article shall be reported to the department which shall cause an investigation to be instituted. If the investigation substantiates that violations exist, such violations shall be reported to the attorney general with a request for prosecution.

2. The attorney general shall prosecute such alleged offenses in the name of the state, provided, however, in the event of alleged violations of article one hundred fifty-five of this title occurring in cities with a population of one million or more, a district attorney may prosecute such alleged offenses in the name of the state provided, however, that any district attorney may prosecute such offenses where they are incidental to a criminal prosecution instituted by him under other statutes.

3. All criminal courts having jurisdiction over misdemeanors are hereby empowered to hear, try and determine alleged violations under this title, which constitute misdemeanors, without indictment and to impose applicable punishment of fines or imprisonments or both. It shall be necessary to prove in any prosecution under this title only a single prohibited act or a single holding out without proving a general course of conduct.

4. A proceeding before a committee on professional conduct shall not be deemed to be a criminal proceeding within the meaning of this section.

§6515. Restraint of unlawful acts

Where a violation of this title is alleged to have occurred, the attorney general or, in the event of alleged violations of article one hundred fifty-five of this title occurring in cities having a population of one million or more, the corporation counsel may apply to the supreme court within the judicial district in which such violation is alleged to have occurred for an order enjoining or restraining commission or continuance of the unlawful acts complained of. The court shall have jurisdiction of the proceedings and shall have power to grant such temporary relief or restraining order as it deems just and proper. In any such proceeding it shall be necessary to allege or prove that an adequate remedy at law does not exist or that irreparable damage would result if such order were not granted. The remedy provided in this section shall be in addition to any other remedy provided by law or to the proceedings commended against a licensee under this title.

ARTICLE 149
PUBLIC ACCOUNTANCY

Section 7400. Introduction.
7401. Definition of practice of public accountancy.
7402. Practice of public accountancy and use of title "certified public accountant" or "public accountant".
7403. State board for public accountancy.
7404. Requirements for a license as a certified public accountant.
7405. Requirements for a license as a public accountant.
7406. Limited permits.
7407. Exempt persons.
7408. Special provisions.
7409. Mandatory continuing education.

§7400. Introduction

This article applies to the profession of public accountancy. The general provisions for all professions contained in article one hundred thirty of the title apply to this article.

§7401. Definition of practice of public accountancy

The practice of the profession of public accountancy is defined as holding one's self out to the public, in consideration of compensation received or to be received, offering to perform or performing for other persons, services which involve signing, delivering or issuing or causing to be signed, delivered or issued any financial, accounting or related statement or any opinion on, report on, or certificate to such statement if, by reason of the signature, or the stationery or wording employed, or otherwise, it is indicated or implied that the practitioner has acted or is acting, in relation to said financial, accounting or related statement, or reporting as an independent accountant or auditor or as an individual having or purporting to have expert knowledge in accounting or auditing.

§7402. Practice of public accountancy and use of title "certified public accountant" or "public accountant"

Only a person licensed or otherwise authorized to practice under this article shall practice public accountancy and use the title "certified public accountant" or the designation "C.P.A." or "public accountant" or any other derivative or designation provided in section seventy-four hundred eight.

§7403. State board for public accountancy

A state board for public accountancy shall be appointed by the board of regents on recommendation of the commissioner for the purpose of assisting the board of regents and the department on matters of professional licensing and professional conduct in accordance with section sixty-five hundred eight of this title.

The board shall be composed of not less than twenty licensed accountants, not less than fifteen of whom shall be licensesd as certified public accountants in this state, and the board should be kept in such proportion if it is ever increased. An executive secretary to the board shall be appointed by the board of regents on recommendation of the commissioner and shall be a certified public accountant licensed in this state.

§7404. Requirements for a license as a certified public accountant

1. To qualify for a license as a certified public accountant, an applicant shall fulfill the following requirements:

(1) Application: file an application with the department;

(2) Education: have received an education, including a bachelor's or higher degree based on a program in accountancy, in accordance with the commissioner's regulations;

(3) Experience: have experience satisfactory to the board and in accordance with the commissioner's regulations;

(4) Examination: pass a written examination satisfactory to the board and in accordance with the commissioner's regulations and the requirement with respect to such examination may not be waived.

(5) Age: be at least twenty-one years of age;

(6) Citizenship: meet no requirements as to United States citizenship;

(7) Character: be of good moral character as determined by the department; and

(8) Fees: pay a fee of one hundred ninety dollars to the department for admission to a department conducted examination and for an initial license, a fee of one hundred dollars for each reexamination, a fee of one hundred fifteen dollars for an initial license for persons not requiring admission to a department conducted examination, and a fee of one hundred eighty dollars for each triennial registration period.

2. In lieu of professional requirements specified in subparagraphs (2) and (3) of subdivision one of this section, fifteen years in the practice of public accountancy satisfactory to the board may be accepted by the department.

§7405. Requirements for a license as a public accountant

To qualify for a license as a public accountant, an applicant shall fulfill the following requirements:

(1) Application: file an application with the department;

(2) Declaration of intention: a. Have filed a declaration of intention to practice as a public accountant with the department on or before October first, nineteen hundred fifty- nine, on the basis of evidence that the applicant was engaged for a total of six years during the ten years immediately preceding April twenty-third, nineteen hundred fifty-nine, in the practice of public accountancy as an individual practitioner or as a partner of a partnership or as an employee of such an individual practitioner or partnership engaged in the practice of public accountancy or as an employee of a department, agency or instrumentality of the United States, the state, or a political subdivision of the state in which employment his duties entailed the performance of all or some of the services which would constitute the practice of public accountancy, or a combination of the foregoing duties, or in the opinion of the board the equivalent thereof;

b. Establish by evidence satisfactory to the board that at the date of the filing of said declaration of intention, the applicant had complied with the conditions established by law on April twenty-third, nineteen hundred fifty-nine, has not violated the provisions relating to practice in public accountancy, and is about to engage in the practice of public accountancy as his principle occupation as an individual practitioner or as a partner of a partnership;

(3) Character: be of good moral character as determined by the department; and

(4) Fees: pay a fee to the department for an initial license of one hundred ninety dollars, and a fee of one hundred eighty dollars for each triennial registration period.

§7406. Limited permits

1. On recommendation of the board, the department may issue a limited permit to an applicant of good moral charater who is the holder of a certificate, license or degree in a foreign country constituting a recongnized qualification for the performance in such country of the acts set forth in section seventy-four hundred one, provided the applicant has professional qualifications satisfactory to the board, the applicant resides or has a place for the regular transaction of business within the state, and equal recognition is granted by the foregin country concerned to certified public accountants and public accountants licensed in this state. Such limited permits shall be valid for a period of two years and may be renewed on recommendation of the board. Such permit shall authorize the applicant to use only the title or designation under which he is generally known in his own country, followed by the name of the country from which he received his certificate, license or degree, notwithstanding the provisions of subdivision two of section seventy-four hundred eight of this article.

2. Fees. The fee for each limited permit and each renewal shall be ninety dollars.

§7407. Exempt persons

Nothing contained in this article shall be construed to prohibit:

a. Any person who is an officer of a corporation or partner of a partnership or sole proprietor of a business enterprise or a member of a joint venture or member of a committee appointed by stockholders, creditors, courts, trustees, executors or administrators, or an employee of any of the foregoing, in his capacity as such, from signing, delivering, or issuing any financial, accounting or related statement or report thereon, relating to said corporation, partnership, business venture, joint venture, committee,

trust or estate, provided, however, that in so doing such person does not hold himself out to be a certified public accountant or public accountant;

b. An attorney-at-law or partnership of attorneys-at-law from signing a financial, accounting or related statement or report thereon, prepared by him or them as incidental to the practice of law;

c. Any individual from serving as an employee of a certified public accountant, public accountant or partnership licensed under this article;

d. Any individual, not engaged in practice as a certified public accountant or public accountant within the state, from performing services within the state which are incidental to the practice conducted by him outside the state;

e. Any offical or employee of a governmental unit, agency or instrumentality in the performance of his offical duties from signing, delivering or issuing any financial, accounting, or related statement or report thereon relating to said unit, agency or instrumentality; or

f. A corporation chartered in the state of New York to engage in the practice of public accountancy and so engaged as its principal activity on and before the first day of July, nineteen hundred fifty-nine, from continuing in such practice as long as its corporate acts comply with the board of regents rules, provided all employees of such corporation performing any acts constituting the practice of public accountancy as defined herein and who are not certified public accountants or public accountants licensed under this article shall in the performance of such acts be under the supervision of certified public accountants or public accountants licensed in this state.

§7408. Special provisions

1. Nothing contained in this article shall be deemed to prohibit two or more certified public accountants or two or more public accountants, or any combination thereof, from forming a partnership; provided, however, that no partnership shall use the words "certified public accountants" or the letters "C.P.A.'s" in connection with its name unless each partner of such partnership, resident or engaged within the United States in practice is in good standing as a certified public accountant of one or more of the states or political subdivisions of the United States, and each partner thereof resident or engaged in practice within the state is licensed under this article.

a. A registration shall be issued to a partnership upon payment of the fee prescribed by the commissioner upon application showing that:

(1) At least one partner of such partnership is licensed under this article and his license to practice is not currently suspended, annulled or revoked in any jurisdiction and he is regularly engaged in practice on behalf of the partnership within the state;

(2) The partnership consists of at least two present members; and

(3) The partnership contains at least as many present partners as the total number of names in the firm name, or, where the word "company" or abbreviation "co." is used, the number of present partners shall be greater than the number of names in the firm name.

b. Such registration may be revoked after a hearing conducted in accordance with the provisions of section sixty-five hundred ten of this title upon proof;

(1) That the registration was obtained by either misrepresentation or suppression of any material fact;

(2) That the license or authorization to practice of any partner is suspended, annulled or revoked in any jurisdiction;

(3) That any partner in such a partnership is or has been engaged in the practice of public accountacy in this state who is not licensed in this state; or

(4) That the partnership failed to file the written notification required pursuant to paragraph d of this subdivision of this section.

c. Personal service on any general partner of a notice of hearing to revoke a partnership registered hereunder shall be deemed service on the partnership.

d. A partnership registered to practice pursuant to this section shall file with the department on or before July first of each year written notification of:

(1) Any admission of a partner,
(2) Any retirement or death of a partner,
(3) Any termination of partnership, or
(4) Any occurrence of any event or events which would eliminate as to such partnership conformity with the applicable requirements of this section.

e. Partnerships shall register triennially and pay a fee of forty-five dollars.

2. Any person shall be guilty of a class A misdemeanor who shall use, in connection with the practice of public accountancy, or in any manner tending to imply that he is an independent accountant or auditor, the designations "chartered accountant", "certified accountant", "expert accountant", "certified tax accountant", "tax account-

ant", "enrolled accountant", "enrolled public accountant", "registered accountant", "licensed accountant", "incorporated accountant", "registered public accountant", "licensed public accountant", or any abbreviation thereof, or the letters "C.A.", "E.A.", "C.T.A.", "T.A.", "E.P.A.", "R.A.", "L.A.", "I.A.", "P.A.", "R.P.A.", or "L.P.A.", execpt as provided elsewhere in this article, or any other designation tending to imply that he has expert knowledge in accounting or auditing.

§7409.Mandatory continuing education

1. A mandatory continuing education study committee shall be appointed by the legislature and the board of regents. It shall be designated as a subcommittee of the state board for public accountancy. It shall assist the board of regents and the department in establishing and administering a study which will evaluate and determine the effectiveness of mandatory continuing professional education as a prerequisite for certified public accountants and public accountants licensed under this article to continue the practice of public accountancy. The committee shall represent the knowledge and expertise of the practicing profession, professional accounting education, educational psychology, evaluation, testing and measurement.

2. The committee shall be composed of twelve members as follows: two shall be appointed by the legislature and shall be certified public accountants, one shall be appointed by the chairman of the assembly higher education committee and one shall be appointed by the chairman of the senate education committee, and ten shall be appointed by the board of regents. One of the regents' appointments shall be recommended by the New York state society of certified public accountants, who shall be a certified public accountant licensed under this article; one of such appointments shall be recommended by the empire state association of public accountants and shall be a public accountant licensed under this article; five of such appointments shall be recommended by the chairman of the board for public accountancy, four of whom shall be members of the board or otherwise members of the profession licensed under this article and one shall be an educator with a background in educational psychology, evaluation, testing and measurement; three of such appointments shall be recommended by the commissioner of education, one shall be an educator from the field of educational psychology, evaluation, testing and measurement, and two shall be public members.

3. The duties of such committee shall include the following:

a. Recommend rules and regulations for the mandatory continuing education study and its administration.

b. Oversee all phases of administration of the mandatory continuing education study.

c. Conduct an evaluation of the mandatory continuing education study.

d. Recommend guidelines for course registration with course sponsors.

e. Recommend guidelines for granting exemptions from the mandatory continuing education study.

f. Recommend consultants to develop an evaluation program and assist in the preparation of the evaluation report.

g. Consider other relevant matters relating to the requirement of the mandatory continuing education study.

h. Submit to the board of regents, the commissioner, the board for public accountancy, the chairman of the assembly higher education committee and the chairman of the senate education committee, prior to August 31, 1989, a preliminary report and, prior to August 31, 1990, a final report on the results of the evaluation of the effectiveness of mandatory continuing education together with recommendations concerning the future of the mandatory continuing education program.

4. a. During the study period from September 1, 1987 to September 1, 1990, each licensed certified public accountant and public accountant required under article one hundred thirty of this chapter to register triennially with the department to practice in the state shall comply with the provisions of the mandatory continuing education study except as set forth in paragraphs b andc of this subdivision. Certified public accountants and public accountants who do not satisfy the mandatory continuing education requirements shall be denied permission to practice certified public accountancy or public accountancy and shall not practice until such requirements are met and their licenses have been validated for that purpose.

b. Certified public accountants and public accountants shall be exempt from the mandatory continuing education requirement if any portion of such study period falls within the triennial registration period during which they are first licensed. In accordance with the intent of this section, exemptions from the mandatory continuing education requirement shall be granted for reasons of health certified by a physician, for extended active duty with armed forces of the United States, or for other good cause which may prevent compliance.

c. Licensed certified public accountants and public accountants not engaged in public practice as an individual practitioner, a partner of a partnership, a shareholder of a professional service corporation or as an employee of such a practice unit, shall be exempt from the mandatory continuing education requirement and payment of the mandatory continuing education fee upon the filing of a statement with the department declaring such status. Any licensee who returns to the public practice of certified public accountancy or public accountancy during such study period must notify the department prior to reentry and shall pay the mandatory continuing education fee then in effect and shall meet such mandatory continuing education requirements as shall be prescribed by regulations of the commissioner.

5. During the triennial registration period beginning September 1, 1987 and ending September 1, 1990, applicants for license renewal must complete one hundred twenty hours of acceptable continuing education, with a minimum of twenty-four hours in each year. Selection of accredited courses or programs of study shall be left to the individual licensee.

6. Formal programs of learning which contribute to professional practice in the following subjects only, shall qualify for continuing education credit: accounting; auditing; SEC practice; taxation; management advisory services; computer science; statistics; business law; and specialized areas of industry, such as film industry, real estate, and farming.

7. The types of programs to be eligible shall include, but shall not be limited to:

a. University or college courses, credit or noncredit course equivalents to continuing education hours to be determined by the department.

b. Professional development programs and technical sessions of national and state accountancy organizations.

c. Programs in other organizations, such as but not limited to accounting firms, industrial, or relevant professional organizations.

d. Other organized educational programs on technical and other practice subjects relevant to practice of certified public accountants and public accountants.

e. Such other programs or activities as approved by the department.

8. The committee shall conduct a study of the effectiveness of mandatory continuing professional education on the professional knowledge of certified public accountants and public accountants engaged in public practice in New York state. For this purpose the committee shall determine methods of evaluation assisted by qualified experts. The report shall evaluate the evidence on the relevant knowledge licensees have acquired as a result of participating in continuing education activities as compared to their level of relevant knowledge at the inception of this study.

9. The mandatory continuing education fee shall be thirty-five dollars. It shall be payable on or before the first day of such continuing education study period and shall be used to defray the expenses of carrying out the provisions of the mandatory continuing education study. The fee shall be paid in addition to the triennial registration fee required by section seven thousand four hundred four of this article.

THE REGULATIONS OF THE COMMISSIONER OF EDUCATION
PART 52.13
ACCOUNTANCY

52.13 Accountancy. (a) Undergraduate curriculum. An undergraduate curriculum shall include not less than the following semester hours or their equivalent in the specified subjects:

Subject	*Semester hours*
Accounting, including course coverage in each of the following subject areas– accounting principles, cost accounting, tax accounting and auditing	24
Commercial law	6
Finance	6
Business statistics	3
Liberal arts and science courses	60
Business and accounting electives21	
Total, including at least six semester hours of economic principles which hours may be used to satisfy either the business electives or liberal arts requirements	120

The department may recognize a curriculum of comparable course content but with fewer semester hours, if given either wholly or partly at the graduate level, as being equivalent to the undergraduate curriculum outlined above.

(b) Graduate curriculum. A graduate curriculum shall include not less than the following semester hours or their equivalent in the specified subjects depending on the undergraduate preparation of the students:

Subject	Semester hours (prerequisites for the respective programs are described below) *Alternative A*	*Alternative B*
Accounting including at least one course each in accounting theory, tax accounting, and auditing, and in addition, under the B program, at least one course in cost accounting	9	24
Economic analysis	3	3
Finance	3	3
Commercial law– six semester hours at the undergraduate level will be considered equivalent		4
Other business and accounting electives, including at least one course in quantitative measurements	15	26
Total	30	60

(1) The prerequisite for alternative A is a bachelor's degree or the equivalent in the field of accounting or business administration, including at least 21 semester hours of accounting and meeting the minimum semester hour requirements in the other subjects set forth in subdivision (a) of this section. Deficiencies of not more than three semester hours each in any two of the following subjects may be made up by using electives in the graduate curriculum:

(i) accounting;

(ii) commercial law;

(iii) finance;

(iv) economics; and

(v) business statistics.

Further deficiencies may be duly made up, but credit therefor may not be applied to the 30-semester-hour requirement above.

(2) The prerequisite for alternative B is a bachelor's degree or the equivalent in a field other than accounting or business administration, including:

(i) at least 60 semester hours in liberal arts and science courses, of which at least six semester hours shall be in economic principles;

(ii) at least six semester hours in finance; and

(iii) three semester hours in business statistics.

If such curriculum did not include the requirements set forth in this paragraph relating to ecomomic principles, finance and business statistics, equivalent study in these subjects shall be carried out through the use of electives in the graduate curriculum.

FORM 1

CERTIFIED PUBLIC ACCOUNTANCY

THE UNIVERSITY OF THE STATE OF NEW YORK
THE STATE EDUCATION DEPARTMENT
DIVISION OF PROFESSIONAL LICENSING SERVICES

APPLICATION FOR LICENSE AND FIRST REGISTRATION

ALL CANDIDATES MUST COMPLETE BOTH SIDES OF THIS APPLICATION

DEPARTMENT USE ONLY

0 7

☐ 3 7 0 ☐ ☐ L X

☐ 2 9 5 ☐ ☐ E R

☐ ☐ ☐ ☐ ☐ ☐

N.Y.S. License Number

1. ☐☐☐ – ☐☐ – ☐☐☐☐ **Social Security Number**

2. ☐☐☐ **First 3 letters of Last Name**

3. **BIRTH DATE** ☐☐ ☐☐ ☐☐ **mo. day yr.**

4. PRINT FULL NAME EXACTLY AS YOU WISH IT TO APPEAR ON YOUR LICENSE, IF DETERMINED ELIGIBLE. (IMPORTANT: A request that contains only initials and the surname cannot be honored.)

Last ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

First ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Middle ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

5. ADDRESS (check only one) ☐ permanent address of record ☐ temporary mailing address

Care of ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Misc. (Bldg. & Apt. etc.) ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Street ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

City ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

State ☐☐ Zip Code ☐☐☐☐☐

6. TELEPHONE

At home ☐☐☐ – ☐☐☐☐☐☐☐ (area code / number)

At work ☐☐☐ – ☐☐☐☐☐☐☐ (area code / number)

7. Have you previously applied for New York State licensure as a Certified Public Accountant? ☐ Yes ☐ No

8. Present employer: _____
Name Street

_____
City State Zip Code

9. Have you ever been convicted of a crime (felony or misdemeanor) in any state or country? ☐ Yes ☐ No

10. Have you ever been charged with a crime (felony or misdemeanor) in any state or country, the disposition of which was other than by acquittal or dismissal? ☐ Yes ☐ No

11. Have you ever surrendered your license or been found guilty of professional misconduct, unprofessional conduct, incompetence or negligence in any state or country? ☐ Yes ☐ No

12. Are charges pending against you for professional misconduct, unprofessional conduct, incompetence or negligence in any state or country? ☐ Yes ☐ No

• If the answer to questions 9-12 is "Yes," submit a letter giving complete explanation, include copies of any court records, and if you possess one, a copy of the "Certificate of Relief from Disabilities" or your "Certification of Good Conduct."

13. Applying on the basis of: ☐ Registered Program ☐ Equivalent Education ☐ Fifteen Years Experience

14. Applying for: ☐ Examination ☐ Transfer of grades ☐ Endorsement of license from another state

15. If applying for the examination please indicate:

a. Time of examination requested: ☐ Fall ☐ Spring

b. Place of examination requested: ☐ New York City Area ☐ Albany Area ☐ Syracuse Area ☐ Buffalo Area ☐ Rochester Area

November 1987

• COMPLETE OTHER SIDE •

16. In the spaces below, give an accurate record of your educational preparation.

Name of Schools Attended and Locations	NUMBER OF YEARS ATTENDED	Class Completed	ATTENDANCE		Diploma or Degree Obtained (If school is located outside the United States, attach a copy)
			Entrance Date	Leaving Date	
Elementary or Primary School					Proof of Completion need not be submitted
High School or Secondary School					
Postsecondary School(s) Undergraduate and Graduate					
Special Professional Qualifications (List any certificates or attainments with specific dates.)					

AFFIDAVIT

I hereby certify that I have read the statutory provisions, Rules of the Board of Regents and Regulations of the Commissioner of Education distributed to me by the State Education Department.

Under penalties of perjury, I declare and affirm that the statements made in the foregoing application, including accompanying statements and transcripts are true, complete and correct. I understand that any false or misleading information in or in connection with my application may be cause for denial or loss of licensure.

....

Signature of applicant Date

• DO NOT STAPLE •

IN THIS SPACE SECURELY ATTACH PHOTOGRAPH TAKEN WITHIN PAST YEAR

Write signature on light portion of photograph, not across features.

36

Date of Photograph .....

SEE SUMMARY OF REQUIREMENTS FOR FILING DEADLINE/FEES/ADDITIONAL INSTRUCTIONS

FORM 1D

CERTIFIED PUBLIC ACCOUNTANCY

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Office of the Professions
Division of Professional Licensing Services

CANDIDATE DATA FORM: GENDER AND ETHNICITY

ALL CANDIDATES ARE REQUESTED TO COMPLETE THIS FORM

The New York State Board of Regents and the State Education Department are committed to equal opportunity and racial justice. To achieve these goals, legislation has been enacted which calls for specific efforts "..... in eradicating the present effects of past discrimination." The Regents and the State Education Department endorse a coordinated and comprehensive effort involving the sustained efforts of the educational system, professional boards, professional associations and societies, government, industry, parent groups, and individual professionals. In pursuit of those efforts, the Legislature has authorized and required the Commissioner of Education "to collect and analyze data concerning minority representation in the licensed professions."

The ethnic and gender data being collected will not be made part of your application or licensure file and will not be released to anyone. The data will in no way affect the processing of your application or your eligibility for licensure or reregistration. The data will be used only for statistical, research, and program evaluation purposes pertaining to the study of minority representation in the licensed professions.

If you are interested in learning more about or participating in state and local minority access projects you may contact the Executive Secretary for the State Board of your profession or the Department's Bureau of Professional Career Opportunity Programs at (518) 473-6810.

INSTRUCTIONS FOR COMPLETING AND SUBMITTING THIS FORM:

1. **Complete Items 1-5 by printing all information clearly in the boxes provided.**
2. **Complete Items 6 & 7 by placing an (X) in the appropriate box.**
3. **Return this form to: Division of Professional Licensing Services, CPA Unit, Cultural Education Center, Albany, New York 12230.**

1. ☐☐☐ – ☐☐ – ☐☐☐☐ **Social Security Number**

2. ☐☐☐ **First 3 letters of Last Name**

3. **BIRTH DATE** ☐☐ ☐☐ ☐☐ **mo. day yr.**

4. PRINT FULL NAME AS IT APPEARS ON YOUR APPLICATION.

Last ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

First ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Middle ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

5. ADDRESS

Misc. (Bldg. & Apt., etc.) ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Street ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

City ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

State ☐☐☐☐☐☐☐☐☐☐☐☐☐☐ Zip Code ☐☐☐☐☐

6. GENDER ☐ Male (M) ☐ Female (F)

7. ETHNICITY ☐ American Indian or Alaskan Native (I) ☐ Asian or Pacific Islander (A) ☐ Black {not Hispanic} (B) ☐ Hispanic (H) ☐ Caucasian/White {not Hispanic} (W)

November 1987

FORM 604N
CERTIFIED PUBLIC ACCOUNTANCY

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Division of Professional Licensing Services

CERTIFICATION OF PROFESSIONAL EDUCATION: ACCOUNTING PROGRAMS NOT REGISTERED BY THE NEW YORK STATE EDUCATION DEPARTMENT AS QUALIFYING FOR ADMISSION TO THE LICENSING EXAMINATION

CANDIDATE INSTRUCTION

1. **Complete Section 1. Enter your name as it appears on your application (Form 1).**

2. **Send this form to the school you attended and instruct them to complete the appropriate section of the form and attach an official transcript. See "Licensure Requirements" for additional instructions. Be sure to include any fee required by the school.**

SECTION I: CANDIDATE INFORMATION

1. ☐☐☐ – ☐☐ – ☐☐☐☐ **Social Security Number**

2. ☐☐☐ **First 3 letters of Last Name**

3. **BIRTH DATE** ☐☐ ☐☐ ☐☐ **mo. day yr.**

4. PRINT FULL NAME EXACTLY AS YOU WISH IT TO APPEAR ON YOUR LICENSE, IF DETERMINED ELIGIBLE. (IMPORTANT: A request that contains only initials and the surname cannot be honored.)

Last ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

First ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Middle ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

5. ADDRESS

Misc. (Bldg. & Apt., etc.) ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Street ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

City ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

State ☐☐☐☐☐☐☐☐☐☐☐☐☐☐ Zip Code ☐☐☐☐☐

(check only one) ☐ permanent address of record ☐ temporary mailing address

6. Print name under which degree was awarded: _____

7. Secondary School Attended: _____

8. Professional School Attended: _____

Address _____ Date diploma was awarded _____

9. Title of Diploma _____

• CERTIFICATION BY PROFESSIONAL SCHOOL OFFICIAL •
IS TO BE MADE ON REVERSE SIDE

November 1987

SECTION II: CERTIFICATION OF EDUCATION

INSTRUCTION TO SCHOOL: Please complete Part A, either Part B 1 or B 2 and Part C and return this form **directly** to the Division of Professional Licensing Services. This form will not be accepted if incomplete or if returned by the candidate, any person(s) or agency other than the proper school authority.

PART A

1. Name of applicant: _____
   (See Number 6 Reverse Side)
2. School:
   (a) Name _____
   (b) Address _____
   (Street) (City) (State) (Country)

PART B 1

If Located WITHIN the United States or its territories. **An Official Transcript must be attached**

(1) Date of Candidate's entrance, date of completion of studies or withdrawal from the school:
Entrance Date: _____ Completion/withdrawal Date: _____
(2) Degree conferred and date of conferral: _____
(3) If degree to be awarded later, date that all requirements are expected to be completed: _____
(4) If degree requirements have not been completed, please list courses applicant is presently taking and/or any courses applicant will be taking at the time of the examination:

_____
_____
_____
_____

PART B 2

If Located OUTSIDE of the United States or its territories. **Please Attach Official Transcript or marksheet giving courses completed by year and grades).**

(1) Length of Program: _____
(2) Date of Admission: _____ Date of Completion: _____
(3) Years of Education and credential required for admission: _____
(4) Degree conferred and date of conferral: _____
(5) Please attach a syllabus of the course of studies completed:

PART C

I hereby certify that to the best of my knowledge and belief the foregoing is a true statement of the record of the individual named on this form.

Signature _____

Print Name _____

Title _____

Agency _____

(SEAL)

Address _____

Date _____

• **RETURN TO:** **Division of Professional Licensing Services, CPA Unit, Cultural Education Center, Albany New York 12230.**

FORM 604R
CERTIFIED PUBLIC ACCOUNTANCY

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Division of Professional Licensing Services

☐ **Final**
☐ **Tentative**

CERTIFICATION OF PROFESSIONAL EDUCATION: ACCOUNTING PROGRAMS REGISTERED BY THE NEW YORK STATE EDUCATION DEPARTMENT AS QUALIFYING FOR ADMISSION TO THE LICENSING EXAMINATION

CANDIDATE INSTRUCTION

1. **Complete Section I. Enter your name as it appears on your licensure application (Form 1).**
2. **Send this form to the school you attended. See "Licensure Requirements" for additional instructions. Be sure to include any fee required by the school.**
3. **This form should be used only if you are completing an accounting curriculum specifically registered by the Department as qualifying for admission to the licensing examination (see page of the Handbook.**
4. **In lieu of submitting a tentative Form 604R, your school may elect to submit a summary Form 20. If your school does not already have a supply of those forms, they can be obtained from this Department.**

SECTION I: CANDIDATE INFORMATION

1. ☐☐☐ – ☐☐ – ☐☐☐☐ **Social Security Number**

2. ☐☐☐ **First 3 letters of Last Name**

3. **BIRTH DATE** ☐☐ ☐☐ ☐☐ **mo. day yr.**

4. PRINT FULL NAME EXACTLY AS YOU WISH IT TO APPEAR ON YOUR LICENSE, IF DETERMINED ELIGIBLE. (IMPORTANT: A request that contains only initials and the surname cannot be honored.)

Last ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

First ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Middle ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

5. ADDRESS

Misc. (Bldg. & Apt., etc.) ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Street ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

City ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

State ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐ Zip Code ☐☐☐☐☐

(check only one) ☐ permanent address of record ☐ temporary mailing address

6. Print name under which degree or diploma was/will be awarded (if different from item 4):

_____

7. School Attended: _____

Address _____ Date degree was/will be awarded _____

• CERTIFICATION BY SCHOOL OFFICIAL IS TO BE •
MADE ON REVERSE SIDE

November 1987

FORM 3

CERTIFIED PUBLIC ACCOUNTANCY

THE UNIVERSITY OF THE STATE OF NEW YORK
THE STATE EDUCATION DEPARTMENT
DIVISION OF PROFESSIONAL LICENSING SERVICES

CERTIFICATION OF OUT-OF-STATE EXAMINATION GRADES AND LICENSURE

CANDIDATE INSTRUCTIONS

1. Complete Section I. Enter your name as it appears on your Application (Form 1).
2. Send this form to the appropriate state. Be sure to include any fee required.

SECTION I: CANDIDATE INFORMATION

1. ☐☐☐ – ☐☐ – ☐☐☐☐ Social Security Number

2. ☐☐☐ First 3 letters of Last Name

3. BIRTH DATE ☐☐☐☐☐☐ mo. day yr.

4. PRINT FULL NAME
   Last ☐☐☐☐☐☐

SECTION II: CERTIFICATION OF GRADES

INSTRUCTIONS TO LICENSING AUTHORITY: This certification must be completed and returned **directly** to the Division of Professional Licensing Services by the properly authorized officer of the State in which the subjects of the examination were passed. This form will not be accepted if returned by the applicant. New York State regulations include a credit retention limitation and a complete history of the applicant's examination sittings, by subject, is essential. (If the reported grade is different from an initial grade, indicate by asterisk and explain below the reason for change in grade.)

This is to certify that _____ sat _____ times for the
(Applicant's name)
certified public accountancy examination(s) in the State of _____. The grades were as follows:

Date	Auditing	Business Law	Accounting Theory	Accounting Practice	Other (specify)

The applicant has been credited with the subject(s) of _____ in this State. If there is a reason why you would not recommend the New York State Board give consideration to acceptance of these grades, please explain:

_____

The above grades are recorded by the Board as a result of this applicant having passed a written examination: (check one of the following)

☐ 1. Prepared and graded by the American Institute of Certified Public Accountants.
☐ 2. Prepared and graded by this Board.
☐ 3. Prepared by the American Institute of Certified Public Accountants and graded by this Board.
☐ 4. Prepared and graded by the American Institute of Certified Public Accountants but regraded by this Board.
☐ 5. Other (describe)

Our passing grade is _____%

SECTION III: CERTIFICATION OF LICENSURE

INSTRUCTIONS TO LICENSING AUTHORITY: Please complete this section and sign the certifying statement. This form must be returned **directly** to the Division of Professional Licensing Services. This form will not be accepted if returned by the applicant.

The applicant holds: (check one) ☐ an original certificate ☐ a certificate issued by endorsement or reciprocity

License number: _____ Date issued: ____/____/____
mo. day yr.

Is the applicant currently registered to practice? ☐ Yes ☐ No

If the applicant's certificate has been revoked or suspended, or has expired, please explain below:

_____

I hereby certify that to the best of my knowledge and belief the foregoing is a true statement of the record of the individual named on this form.

Name of Board _____

Signature _____

(Board Seal) Title _____

Date 43

• **RETURN TO: Division of Professional Licensing Services, CPA Unit, Cultural Education Center, Albany, New York 12230.**

FORM 4
CERTIFIED PUBLIC ACCOUNTANCY

THE UNIVERSITY OF THE STATE OF NEW YORK
THE STATE EDUCATION DEPARTMENT
DIVISION OF PROFESSIONAL LICENSING SERVICES

CANDIDATE EXPERIENCE RECORD

DEPARTMENT USE ONLY

Approved for Waiver

_____ _____
Initials Date

Experience recommended to Board.

____ One year public

____ Two years public

____ Other

_____ _____
Initials Date

CANDIDATE INSTRUCTIONS

1. Each applicant must submit a completed Candidate Experience Record Form 4.
2. Candidates must request each employer with whom experience is claimed to submit a completed Certification of Employer Form 4b directly to the State Board for Public Accountancy.

PLEASE NOTE: Experience is evaluated by the Board only upon successful completion of all four parts of the Uniform CPA Examination, and upon completion of the requisite length of experience. Do not file experience forms until these conditions have been met.

SECTION I: CANDIDATE INFORMATION

1. ☐☐☐ – ☐☐ – ☐☐☐☐
Social Security Number

2. ☐☐☐
First 3 letters of Last Name

3. **BIRTH DATE** ☐☐☐☐☐☐
mo. day yr.

4. PRINT FULL NAME EXACTLY AS YOU WISH IT TO APPEAR ON YOUR LICENSE, IF DETERMINED ELIGIBLE. (IMPORTANT: Request that contains only initials and the surname cannot be honored.)

Last ☐☐☐☐☐☐

CPA EXAMINATION LICENSE RECORD:	Auditing	Business Law	Accounting Theory	Accounting Practice
Date first taken				
Number of times taken				
Date Passed				
State in which passed				

State(s) in which licensed: _____

Current Employer: _____
(Name)

_____
(Address)

EXPERIENCE HISTORY: Applicant must account for all time from graduation to the date of this application by providing below a chronological listing of employment, unemployment, if any, and other activities. *Only* accounting and auditing experience that is being claimed to meet the requirements and that will be supported by an Employer Certification (Form 4b) should be listed under "Experience Claimed." **Present employment not being claimed must be confirmed by a letter from the employer.**

Name and Address of Employer	Type of Business	Dates of Employment		Experience Claimed			Experience *Not* Claimed		
		From Mo./Day/Yr.	To Mo./Day/Yr.	Yrs.	Mos.	Days	Yrs.	Mos.	Days
If more space is required, attach separate sheet.									

Put (x) in space along side of Employer submitting Form 4b.

AFFIRMATION:

Under penalties of perjury, I declare and affirm that the statements made in the foregoing application, including any attached statements, are true, complete and correct.

Under penalties of perjury, I further declare and affirm that I have read and subscribe to sections 29.1 and 29.10 of the Rules of the Board of Regents relating to Unprofessional Conduct as they pertain to public accountancy.

_____ 4/5 _____
Signature *Date*

- **RETURN TO: State Board for Public Accountancy, The State Education Department, Cultural Education Center, Room 3011, Albany, New York 12230.**

CPA 4b

CERTIFICATION OF EMPLOYER

Note: Instruction sheet must accompany this form when forwarded to employer. This form may be photo-copied.

THIS FORM MUST BE COMPLETED BY EMPLOYER MAILED DIRECTLY TO:

State Board for Public Accountancy
The State Education Department
Cultural Education Center, Room 3011
Albany, New York 12230

Applicant's Name (Please Print) _____
First Middle Last

Social Security No. ___-___-____ Date of Birth ____
Mo. Day Yr.

In order that the State Board for Public Accountancy may have a basis on which to judge whether the applicant satisfies the experience requirement of Section 70.2 of the Commissioner's Regulations, I am pleased to furnish the following information:

1. I am a ☐ certified public accountant of _____ (State), or a ☐ public accountant licensed in New York State. (Check one)

_____
Name Firm or Organization Position or Title

_____
Certificate Number State in Which Certified Date Certified

(If you are no longer employed by the organization from which applicant is claiming experience or were not the direct supervisor for the full period claimed, see question 8).

2. Address of applicant as shown on employer's records:

_____
Street City State Zip Code

3. Applicant's places of employment to which I am attesting:

_____
Firm Name City State

Dates of Employment: From ____ (Mo. Day Yr.) To ____ (Mo. Day Yr.), ☐ Present

4. This employment was on: ☐ full-time basis ☐ part-time basis. (Check one)
5. If the employment was on a part-time basis, show complete details below:

_____
_____
_____

6. Applicants job classification while in our employment:

Job Classification	Dates From	To
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

(OVER)

November 1987

7. I HAVE READ THE INSTRUCTIONS concerning the completion of the following analysis. In accordance with the categories therein set forth, the applicant's duties are best described as follows:

PUBLIC ACCOUNTING EXPERIENCE:	Percentage of time	Department Use Only
A. Auditing Services		A
1. Examination of financial statements of clients for the purpose of expressing an opinion	_____	
2. Examination of financial statements of clients when certain auditing procedures have been applied but a disclaimer is expressed	_____	
B. Financial statement preparation	_____	B
C. Bookkeeping services	_____	
D. Tax services	_____	
E. Management services	_____	
F. Other (describe below in detail)	_____	
_____		A & B
TOTAL	_____	

* * * * *

EXPERIENCE IN OTHER THAN PUBLIC ACCOUNTING:		
G. Equivalent auditing experience. (Attach a separate statement as outlined in the instructions.)	_____	

8. A. ☐ If you are no longer employed by the organization, please request your former employer to confirm in writing to the Board Office, the dates and positions held during your employment with them relative to the time periods of the applicant's service.

B. ☐ If you are attesting for several CPA supervisors of the applicant, please indicate in the attached documentation the names of the supervisors.

Under penalties of perjury, I declare and affirm that the statements made in the foregoing certification, including the accompanying statements are true, complete, and correct.

_____ _____

Signature *Date*

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Cultural Education Center
Albany, New York 12230

INSTRUCTIONS FOR COMPLETING CERTIFICATION OF EMPLOYER FORM 4b

Note: Send these instructions to each employer with Form 4b. This sheet may be photo-copied.

70.2 Experience requirements. (Pertinent sections summarized) An applicant shall present evidence, satisfactory to the State Board for Public Accountancy, of full-time diversified experience involving the application of generally accepted accounting principles and the application of generally accepted auditing standards in the practice of public accountancy either as a result of employment therein, or the satisfactory equivalent thereof as determined by the State Board. The documentation of experience shall have as its objective demonstration of diversified experience that would enable the applicant to conduct an independent audit of a small but complex entity and report thereon with a minimum of supervision upon licensure.

Two years of qualifying experience are required for licensure. Applicants who have completed advanced study and hold a graduate degree in an approved accounting program may petition for a waiver of one year of experience. (A significant portion of the experience-approximately 75% - should be in the areas of auditing services and financial statement preparation. Fulltime employment is considered to be a five-day, 35-40 hour week, excluding overtime.)

Experience in private or governmental accounting or auditing of a character and for a length of time satisfactory to the State Board may be determined to be substantially equivalent to audit experience obtained by independent accountants engaged in public practice which includes the attest function. Such experience shall be devoted principally to the comprehensive application generally accepted accounting principles and generally accepted auditing standards to diversified field examination, which examinations shall culminate in the submission of independent reports on financial records and statements where third party reliance is an objective of the report. Limited auditing activities shall not be accepted as equivalent experience.

Experience shall be *attested to* by a CPA licensed in a political subdivision of the United States or by a public accountant licensed in New York, provided such individual acted in a *supervisory* capacity to the applicant in the employing organization.

NOTE: It is the responsibility of the State Board for Public Accountancy to determine whether the experience requirements has been met. For this reason, it is essential that the employer clearly describe the nature of the candidate's experience under categories listed below.

INSTRUCTIONS TO PUBLIC ACCOUNTING FIRMS FOR COMPLETING ITEM 7

The approximate portion of the applicant's time devoted to each category must be furnished. If these portions cannot be reasonably estimated, a range of percentage may be given. The overall objective of assignments should generally govern the classification.

A. Auditing Services:

1. Involvement of applicant in examinations of financial statements of clients where the application of generally accepted auditing standards have been employed for the purpose of expressing an opinion that the financial statements are presented in accordance with generally accepted accounting principles. The extention of the examination to the preparation of related income tax returns and management letters by the applicant who participated in the examination; or certain tax related activities (for example: review of accruals, tax projections, etc.), may also be included in this category.

2. Involvement of applicant in examinations of financial statements of clients when certain auditing procedures have been applied but a disclaimer is expressed, including Reviews as defined by SSARS 1. The extension of the examination to the preparation of related income tax returns and management letters may also be included in this category.

B. Financial Statement Preparation: The independent preparation of financial statements from the books of account without audit, including Compilations as defined by SSARS 1, the preparation of related income tax returns and the performance of other related services in which the applicant has demonstrated a knowledge of generally accepted accounting principles. Certain tax related activities (for example: review of financial projections, preparation of accountings for estates and fiduciaries and related tax returns, etc.) may be included in this category.

C. Bookkeeping Services (i.e. write-ups): Preparation of books of original entry, preparation of payrolls, checks, payroll tax reports, sales and similar tax returns, and posting to subsidary ledgers. Posting to the client's general ledger in connection with the preparation of financial statements should be classified under A or B above, depending upon the extent of auditing procedures applied.

D. Tax Services:

1. Preparation of corporation, fiduciary, partnership and individual tax returns from information compiled by others, or from unaudited data furnished by clients.

2. Research in tax law; tax planning for clients; preparation of protests, Tax Court petitions, and briefs; and representation of clients before taxing authorities.

3. Examining tax returns.

E. Management Services:

1. Design and installation of accounting, cost or other systems, when not related to an extension of auditing assignments.

2. Other management advisory services.

F. Other (including but not limited to the following):

1. Checking or comparing reports and tax returns.

2. Other services for clients not included in bookkeeping services.

3. Other work not in connection with services to clients, e.g. filing tax law services, keeping employer's records, administration, etc.

INSTRUCTIONS TO OTHER EMPLOYERS FOR COMPLETING ITEM 7

G. Equivalent Auditing Experience:

1. In order for the Board to equate the experience of other than public accounting, please attach a statement describing *each individual fieldwork engagement* performed for which experience credit is claimed, setting forth as much of the following as is practical, and indicating the extent to which the applicant has applied generally accepted accounting principles and generally accepted auditing standards: (This statement is to be signed by attesting supervisor).

   a. The nature, purpose and location of *each* engagement and a brief outline of the types of auditing procedures employed by the applicant.

   b. The approximate time the applicant was involved on *each engagement.*

   c. The relationship between the organizations examined and the applicant's organization. Nature of applicant's organization.

   d. The type of reports issued and addresses.

   e. The engagements which were under the direct supervision of the certifying person or other CPA's in the organization, and the periods covered thereby.

   Please note that a job description will *not* be accepted as a substitute for the foregoing.

2. For further explanation of acceptable equivalent auditing experience, request a copy of the Board's policy statement on non-public accounting experience.

CPA 4b

CERTIFICATION OF EMPLOYER

Note: Instruction sheet must accompany this form when forwarded to employer. This form may be photo-copied.

THIS FORM MUST BE COMPLETED BY EMPLOYER MAILED DIRECTLY TO:
State Board for Public Accountancy
The State Education Department
Cultural Education Center, Room 3011
Albany, New York 12230

Applicant's Name (Please Print) _____
First Middle Last

Social Security No. ___-___-_____ Date of Birth ____ ____ ____
Mo. Day Yr.

In order that the State Board for Public Accountancy may have a basis on which to judge whether the applicant satisfies the experience requirement of Section 70.2 of the Commissioner's Regulations, I am pleased to furnish the following information:

1. I am a ☐ certified public accountant of _____, or a ☐ public accountant licensed in New York State. (Check one)
(State)

_____
Name Firm or Organization Position or Title

_____
Certificate Number State in Which Certified Date Certified

(If you are no longer employed by the organization from which applicant is claiming experience or were not the direct supervisor for the full period claimed, see question 8).

2. Address of applicant as shown on employer's records:

_____
Street City State Zip Code

3. Applicant's places of employment to which I am attesting:

_____
Firm Name City State

Dates of Employment: From ____ ____ ____ To ____ ____ ____, ☐ Present
Mo. Day Yr. Mo. Day Yr.

4. This employment was on: ☐ full-time basis ☐ part-time basis. (Check one)
5. If the employment was on a part-time basis, show complete details below:

_____
_____
_____

6. Applicants job classification while in our employment:

Job Classification	Dates From	Dates To
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

(OVER)

November 1987

7. I HAVE READ THE INSTRUCTIONS concerning the completion of the following analysis. In accordance with the categories therein set forth, the applicant's duties are best described as follows:

PUBLIC ACCOUNTING EXPERIENCE:	Percentage of time	Department Use Only
A. Auditing Services		A
1. Examination of financial statements of clients for the purpose of expressing an opinion	_____	
2. Examination of financial statements of clients when certain auditing procedures have been applied but a disclaimer is expressed	_____	
B. Financial statement preparation	_____	B
C. Bookkeeping services	_____	
D. Tax services	_____	
E. Management services	_____	
F. Other (describe below in detail)	_____	
_____		A & B
TOTAL	═══	

* * * * *

EXPERIENCE IN OTHER THAN PUBLIC ACCOUNTING:

G. Equivalent auditing experience. (Attach a separate statement as outlined in the instructions.) ═══

8. A. ☐ If you are no longer employed by the organization, please request your former employer to confirm in writing to the Board Office, the dates and positions held during your employment with them relative to the time periods of the applicant's service.

B. ☐ If you are attesting for several CPA supervisors of the applicant, please indicate in the attached documentation the names of the supervisors.

Under penalties of perjury, I declare and affirm that the statements made in the foregoing certification, including the accompanying statements are true, complete, and correct.

_____ _____

Signature *Date*

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Cultural Education Center
Albany, New York 12230

INSTRUCTIONS FOR COMPLETING CERTIFICATION OF EMPLOYER FORM 4b

Note: Send these instructions to each employer with Form 4b. This sheet may be photo-copied.

70.2 Experience requirements. (Pertinent sections summarized) An applicant shall present evidence, satisfactory to the State Board for Public Accountancy, of full-time diversified experience involving the application of generally accepted accounting principles and the application of generally accepted auditing standards in the practice of public accountancy either as a result of employment therein, or the satisfactory equivalent thereof as determined by the State Board. The documentation of experience shall have as its objective demonstration of diversified experience that would enable the applicant to conduct an independent audit of a small but complex entity and report thereon with a minimum of supervision upon licensure.

Two years of qualifying experience are required for licensure. Applicants who have completed advanced study and hold a graduate degree in an approved accounting program may petition for a waiver of one year of experience. (A significant portion of the experience- approximately 75% - should be in the areas of auditing services and financial statement preparation. Fulltime employment is considered to be a five-day, 35-40 hour week, excluding overtime.)

Experience in private or governmental accounting or auditing of a character and for a length of time satisfactory to the State Board may be determined to be substantially equivalent to audit experience obtained by independent accountants engaged in public practice which includes the attest function. Such experience shall be devoted principally to the comprehensive application generally accepted accounting principles and generally accepted auditing standards to diversified field examination, which examinations shall culminate in the submission of independent reports on financial records and statements where third party reliance is an objective of the report. Limited auditing activities shall not be accepted as equivalent experience.

Experience shall be *attested to* by a CPA licensed in a political subdivision of the United States or by a public accountant licensed in New York, provided such individual acted in a *supervisory* capacity to the applicant in the employing organization.

NOTE: It is the responsibility of the State Board for Public Accountancy to determine whether the experience requirements has been met. For this reason, it is essential that the employer clearly describe the nature of the candidate's experience under categories listed below.

INSTRUCTIONS TO PUBLIC ACCOUNTING FIRMS FOR COMPLETING ITEM 7

The approximate portion of the applicant's time devoted to each category must be furnished. If these portions cannot be reasonably estimated, a range of percentage may be given. The overall objective of assignments should generally govern the classification.

A. Auditing Services:

1. Involvement of applicant in examinations of financial statements of clients where the application of generally accepted auditing standards have been employed for the purpose of expressing an opinion that the financial statements are presented in accordance with generally accepted accounting principles. The extention of the examination to the preparation of related income tax returns and management letters by the applicant who participated in the examination; or certain tax related activities (for example: review of accruals, tax projections, etc.), may also be included in this category.

2. Involvement of applicant in examinations of financial statements of clients when certain auditing procedures have been applied but a disclaimer is expressed, including Reviews as defined by SSARS 1. The extension of the examination to the preparation of related income tax returns and management letters may also be included in this category.

B. Financial Statement Preparation: The independent preparation of financial statements from the books of account without audit, including Compilations as defined by SSARS 1, the preparation of related income tax returns and the performance of other related services in which the applicant has demonstrated a knowledge of generally accepted accounting principles. Certain tax related activities (for example: review of financial projections, preparation of accountings for estates and fiduciaries and related tax returns, etc.) may be included in this category.

C. Bookkeeping Services (i.e. write-ups): Preparation of books of original entry, preparation of payrolls, checks, payroll tax reports, sales and similar tax returns, and posting to subsidary ledgers. Posting to the client's general ledger in connection with the preparation of financial statements should be classified under A or B above, depending upon the extent of auditing procedures applied.

D. Tax Services:

1. Preparation of corporation, fiduciary, partnership and individual tax returns from information compiled by others, or from unaudited data furnished by clients.

2. Research in tax law; tax planning for clients; preparation of protests, Tax Court petitions, and briefs; and representation of clients before taxing authorities.

3. Examining tax returns.

E. Management Services:

1. Design and installation of accounting, cost or other systems, when not related to an extension of auditing assignments.

2. Other management advisory services.

F. Other (including but not limited to the following):

1. Checking or comparing reports and tax returns.

2. Other services for clients not included in bookkeeping services.

3. Other work not in connection with services to clients, e.g. filing tax law services, keeping employer's records, administration, etc.

INSTRUCTIONS TO OTHER EMPLOYERS FOR COMPLETING ITEM 7

G. Equivalent Auditing Experience:

1. In order for the Board to equate the experience of other than public accounting, please attach a statement describing *each individual fieldwork engagement* performed for which experience credit is claimed, setting forth as much of the following as is practical, and indicating the extent to which the applicant has applied generally accepted accounting principles and generally accepted auditing standards: (This statement is to be signed by attesting supervisor).

   a. The nature, purpose and location of *each* engagement and a brief outline of the types of auditing procedures employed by the applicant.

   b. The approximate time the applicant was involved on *each engagement.*

   c. The relationship between the organizations examined and the applicant's organization. Nature of applicant's organization.

   d. The type of reports issued and addresses.

   e. The engagements which were under the direct supervision of the certifying person or other CPA's in the organization, and the periods covered thereby.

   Please note that a job description will *not* be accepted as a substitute for the foregoing.

2. For further explanation of acceptable equivalent auditing experience, request a copy of the Board's policy statement on non-public accounting experience.

PART 59
GENERAL PROVISIONS

Section 59.1 Applicability. (a) As used in this Subchapter, license shall mean a permanent authorization, issued pursuant to Title VIII of the Education Law, to practice a profession or to use a professional title.

(b) The provisions of this Part shall apply to admission to the licensing examination and to the issuance of licenses in each of the professions supervised by the Board of Regents except as may otherwise be provided in this Subchapter with respect to specific professions.

59.2 Education requirements. (a) An applicant for a professional license shall satisfy all education requirements before being admitted to a professional licensing examination, except that the Committee on the Professions may accept professional examination grades earned in another state or jurisdiction of the United States prior to completion of professional education if the applicant was licensed in that jurisdiction on the basis of said examination and both the grades and the examination satisfy requirements in this State. Education requirements for a professional license shall include any preprofessional education or experience required as a prerequisite for admission to a registered program of professional education. The department, in its discretion, may accept in satisfaction of a professional education requirement the completion of an approved or registered program or a program accredited by a professional accreditation organization acceptable to the department. The department, in its discretion, may also accept graduation by a transfer student from such a program provided such student has completed not less than the final year of professional education in such program subsequent to the date of approval, registration or accreditation of the program and approval of the accrediting organization by the department. The department may accept graduation by a transfer student from an unaccredited program of professional education provided such student satisfies the educational requirements of statute and regulation in accordance with this Part and as otherwise provided in this Subchapter with respect to the specific profession and further provided that such student completes not less than the final year in the unaccredited program to which he has transferred.

(b) Education and experience required for the issuance of a license or limited permit shall have been performed in accordance with all requirements of the jurisdiction in which it took place. The department may require contemporaneous evidence of the education and/or experience required for the issuance of a license or limited permit.

59.3 English proficiency requirement. An applicant for licensure whose application is based upon credit granted for the completion of courses of study in a country where English is not the principal language spoken shall demonstrate proficiency in English by passing an examination in English proficiency acceptable to the department or by passing a licensing examination acceptable to the department given in English.

59.4 Citizenship or immigration status requirements. In those professions where citizenship or immigration status is required for licensure, an applicant shall submit evidence satisfactory to the department of compliance with such requirement.

59.5 Professional examinations. (a) The department may develop its own examinations or may select in whole or in part examinations developed or administered by other organizations. Unless specifically authorized by the department, no examination shall be deemed acceptable which has been used in its entirety during the five years previous to the current administration.

(b) Applications for admission to a licensing examination including all required fees shall be completed and filed not less than 60 days prior to the examination. When the department finds that the application is complete and that the requirements for admission to an examination have been met, it will issue to the applicant an admission card which will include the date, time and place of the examination and entitle the applicant to admission thereto. If an application is denied or withdrawn in a timely manner, an applicant may obtain a refund of the first registration fee and a partial refund not exceeding fifty percent of the licensing fee. A request for such a refund shall be made in writing. Re-application after receipt of a refund may be accepted only upon payment in full of all fees specified.

(c) For the purpose of identification for admission to the examination, the applicant shall present the current ad-

mission card with a photograph attached and, at the conclusion of the examination, return the card to the department representative conducting the examination. A candidate shall permit fingerprints to be taken during each part of an examination.

(d) Licensing examinations shall be held at times and places determined by the commissioner and conducted under the following conditions. Any candidate violating such conditions may be dismissed from the examination by the department representative, and the examination paper of such candidate shall be deemed a failure. At the discretion of the department, such candidate may be denied admission to subsequent licensing examinations.

(1) No candidate shall enter any examination more than 45 minutes after the scheduled admission time, nor shall any candidate leave the examination until 60 minutes have elapsed from the scheduled admission time. No candidate shall leave a department administered practical or clinical examination until dismissed by the chief examiner.

(2) Compensatory time may be granted candidates arriving late for an examination, at the discretion of the department.

(3) A candidate shall not obtain unauthorized possession of examination materials.

(4) During the examination, no candidate shall give or receive help, or communicate with any other candidate in any way, except upon the express permission of the department representative.

(5) A candidate shall bring into the examination room only such books and other materials as are indicated on the admission card and permitted by the department.

(6) A candidate shall not remove from the examination room any of the materials provided for an examination, and shall not reproduce or reconstruct any portion of the examination or answer paper, or aid in such reproduction or reconstruction by any means, unless authorized by the department. Such materials include examination booklets, individual examination questions, answer sheets or score sheets, instructions and any reference tables or papers which were provided by the department and which may have been used in the course of the examination.

(e) Papers will be scored and candidates notified of success or failure by the department or its designee. If the candidate has failed, the department will advise when and on what basis the candidate may be reexamined.

(f) The passing score in each component of each part of the licensing examination shall be determined as provided by law and shall be computed without rounding. Unless otherwise provided in the regulations pertaining to a specific profession, a candidate may retain credit for scores earned on examination parts for a period not to exceed five years from the examination date. A candidate who is reexamined in a part already passed shall not retain credit for such part from earlier examinations. In those professions which use national or regional examinations, this subdivision shall apply whether or not the examination is taken in the State of New York.

(g) In those professions where reviews of examination papers are permitted, candidates will be allowed to review only those parts of the examination which they failed with a score of 65 or higher, except in those professions which permit candidates to pass on average. A request for review of an examination paper or score may be made in writing to the executive secretary of the appropriate state board not later than 30 days after examination grades are released by the department. Such request shall include detailed reasons justifying the review requested. A candidate shall not remove from the reviewing site any of the materials provided for the review of an examination given previously, and shall not reproduce or reconstruct any portion of the examination or the answer paper, or aid in such reproduction or reconstruction by any means, unless authorized by the department. No one other than the candidate will be permitted access to examination materials. Where examinations are offered under contract with testing agencies, reviews shall be consistent with these contracts, where applicable. All reviews shall be conducted at sites selected and supervised by the department or an authorized testing agency.

(h) After July 1, 1984, an applicant who has been admitted to a professional licensing examination conducted by the department and subsequently fails to appear for such an examination twice shall forfeit any remaining fee credits for that examination. The applicant, upon subsequently applying for readmission to that examination, shall pay all required admission fees.

59.6 License by endorsement. An applicant for endorsement of a license issued by another jurisdiction shall establish that the applicant:

(a) meets all requirements of section 6506 (6) of the Education Law;

(b) has had satisfactory professional experience of at least two years following initial licensure, unless a different period is provided in the regulations pertaining to a particular profession;

(c) has not attempted unsuccessfully a licensing examination used by the State of New York either prior to or after making application for licensure by endorsement, unless such applicant has later passed a comparable licensing examination.

59.7 Licenses and initial registrations. When the candidate fulfills all requirements for licensure, the department shall issue a first registration certificate and a license. The first registration shall be for the remainder of the applicable registration period, except that those persons initially licensed during the last four months of a registration period shall be registered for the succeeding registration period without an additional fee.

59.8 Registration for professional practice. (a) Each licensee shall be responsible for registering with the department. Failure to register shall subject the practitioner to the late fee set forth in section 6502 (3) of the Education Law. Any practitioner who willfully refuses to register shall be subject to the penalties set forth in section 6511 of such law.

(b) A licensee not practicing or using a restricted title in New York State or an individual practicing only in a setting which is exempt from licensure in accordance with law may allow registration to lapse without being subject to the late fee set forth in section 6502 of the Education Law, by notifying the department of their cessation of practice or exemption in the state. At such time as the licensee may choose to resume practice or enter practice in a non-exempt setting in New York State, a registration certificate may be issued upon the filing of a proper application and the payment of the required registration fee.

(c) Registration certificates shall be conspicuously displayed by each licensee in each office in which the profession is practiced. In instances where licensees regularly practice at more than one professional office, registration certificates shall be obtained for each office bearing the licensee's name and the exact address of each such office upon making proper application to the department and submitting a fee. Where practice is carried on in other than individual offices, each licensee shall have a current registration certificate available for inspection at all times.

(d) Beginning dates for two year (biennial) registration periods for each profession shall be as follows:

Professions	Beginning Dates
Professional Engineering, Land Surveying, Massage	11/1/80
Acupuncture, Medicine, Pharmacy, Physical Therapy, Physical Therapist Assistant	1/1/81
Registered Professional Nursing	9/1/81
Chiropractic, Veterinary Medicine, Animal Health Technology, Physician's Assistant, Specialist's Assistant	1/1/82
Social Work	3/1/82
Occupational Therapy, Speech Pathology, Audiology	4/1/82
Dentistry, Dental Hygiene	5/1/82
Optometry, Ophthalmic Dispensing, Certified Shorthand Reporting	7/1/82
Licensed Practical Nursing, Architecture, Landscape Architecture, Certified Public Accountant, Public Accountancy	9/1/82
Psychology	5/1/83
Podiatry	9/1/83
Occupational Therapy Assistant	11/1/83

(e) Beginning dates for new three-year (triennial) registration periods shall be as follows:

Professions	Beginning Dates
Professional Engineering, Land Surveying, Massage	11/1/82
Acupuncture, Medicine, Pharmacy, Physical Therapy, Physical Therapist Assistant	1/1/83
Registered Professional Nursing	9/1/83

Chiropractic, Veterinary Medicine, Animal Health Technology, Physician's Assistant, Specialist's Assistant	1/1/84
Social Work	3/1/84
Occupational Therapy, Speech Pathology, Audiology	4/1/84
Dentistry, Dental Hygiene	5/1/84
Optometry, Ophthalmic Dispensing, Certified Shorthand Reporting	7/1/84
Licensed Practical Nursing, Architecture, Landscape Architecture, Certified Public Accountant, Public Accountancy	9/1/84
Psychology	5/1/85
Podiatry	9/1/85
Occupational Therapy Assistant	11/1/85

(f) Each professional practitioner shall notify the department of any change of name or address in writing not later than 30 days after such change.

59.9 Special service fees. The department will charge the following fees for special services not otherwise provided by Education Law:

(a) for the issuance of a trainee permit in ophthalmic dispensing, $15;

(b) for certification of completion of pharmacy internship, $10;

(c) for admission to the fundamental theory section of the technical examination in landscape architecture, $50 and for each subsequent reexamination, $50, the remainder of the fee set forth in Section 7324 of the Education Law to be paid prior to admission to the remainder of the examination;

(d) for certification of licensure or examination grades to another jurisdiction, $20;

(e) for certification in acupuncture of a licensed physician or dentist, $50;

(f) for the issuance of an additional registration certificate, $5;

(g) for the issuance of a letter of eligibility to undertake clinical clerkships, $30;

(h) for the issuance of a Medical Sciences Knowledge Profile (MSKP) or satisfactory equivalent examination certificate to undertake clinical clerkships, $20; and

(i) certification of the rescoring or review by the department of an examination conducted by the department, $20.

59.10 Professional service corporations. (a) Applications to the State Education Department for the issuance of a certificate pursuant to Business Corporation Law section 1503 (b) (ii) shall be made by submitting to the department a fully executed certificate of incorporation which complies with the provisions of such section and of section 1512 of such law, and which sets forth or has annexed to it an affidavit of one of the original officers, directors or shareholders of the corporation setting forth the name of each individual who is to be one of the original shareholders, directors or officers of the corporation.

(b) If the name of a proposed professional service corporation contains the name of a deceased person, the certificate of incorporation, when submitted to the department for the issuance of a certificate pursuant to Business Corporation Law section 1503 (b) (ii) shall be accompanied by an affidavit of one of the subscribers to the certificate of incorporation establishing compliance with the provisions of Business Corporation Law section 1512 (a) (2).

(c) A certificate pursuant to Business Corporation Law section 1503 (b) (ii) may be issued when:

(1) the proposed name of the corporation appropriately describes the profession practiced and the services to be provided;

(2) if the proposed name of the corporation includes a reference to a specialized area of professional practice, satisfactory evidence is submitted of compliance with any provision of Part 29 of the Rules of the Board of Regents restricting or regulating the use of specialty titles or announcements of limitations of practice in the particular profession.

PART 70
PUBLIC ACCOUNTANCY

Section 70.1 Professional study of public accountancy. To meet the professional educational requirements for admission to the certified public accountant licensing examination, the applicant shall present satisfactory evidence of:

(a) graduation from a postsecondary institution with a bachelor's or higher degree after having satisfactorily completed a curriculum in accountancy registered as licensure qualifying by the department; or

(b) graduation from a postsecondary institution with a bachelor's or higher degree and college training in accountancy equivalent to a curriculum set forth in section 52.13 (a) of this Chapter and satisfactory to the department; or

(c) at least 15 years of full-time experience in the practice of public accountancy satisfactory to the State Board for Public Accountancy.

70.2 Experience requirements.

(a) An applicant who has satisfied the requirements as to education and who has passed the certified public accountant licensing examination shall present evidence, satisfactory to the State Board for Public Accountancy, of full-time diversified experience involving the application of generally accepted accounting principles and the application of generally accepted auditing standards in the practice of public accountancy either as a result of employment therein, or, except with respect to the applicants under Education Law section 7404 (2), the satisfactory equivalent thereof as determined by the State board. The documentation of experience shall have as its objective demonstration of diversified experience that would enable the applicant to conduct an independent audit of a small but complex entity and report thereon with a minimum of supervision upon licensure.

(1) Two years of such experience shall be required of an applicant who has satisfactorily completed a registered undergraduate or graduate curriculum in accountancy as prescribed in section 52.13 (a) or Alternative B of section 52.13 (b) of this Chapter or the equivalent, as determined by the department.

(2) One year of such experience shall be required of an applicant who has satisfactorily completed advanced study under a registered graduate curriculum in accountancy and business as prescribed in Alternative A of section 52.13 (b) of this Chapter, or its equivalent, as determined by the department.

(3) Such experience shall be attested to by a certified public accountant licensed in New York or in another political subdivision of the United States or by a public accountant licensed in New York, provided that such certified public accountant or public accountant acted in a supervisory capacity to the applicant in the employing organization.

(b) For the purposes of subdivision (a) of this section, employment in the practice of public accountancy shall be limited to employment by a public accountant licensed in New York State, employment by a certified public accountant, employment by a partnership or professional corporation engaged in the practice of public accountancy, or, at the discretion of the State board, self-employment as a licensed certified public accountant of another state or political subdivision of the United States or as a licensed public accountant of this State.

(c) Experience in private or governmental accounting or auditing work of a character and for a length of time satisfactory to the State board may be determined to be substantially equivalent to audit experience obtained by independent accountants engaged in public practice which includes the attest function. Such experience shall be obtained under the supervision of licensed public accountants of New York State or certified public accountants and shall be devoted principally to the comprehensive application of generally accepted accounting principles and generally accepted auditing standards to diversified field examinations, which examinations shall culminate in the submission of independent reports on financial records and statements where third party reliance is an objective of the report. Limited auditing activities shall not be accepted as equivalent experience. Employer affidavits submitted to support such applications shall set forth in detail the nature of experience claimed, the degree to which it was obtained under the supervision of licensed public accountants of New York State or certified public accountants and shall be attested

on behalf of the employee by a licensed certified public accountant or public accountant, provided that such accountant acted in a supervisory capacity to the applicant in the employing organization.

(d) Every application for approval of experience shall include a chronological record of the time elapsed from the date the applicant left college to the date of the application whether or not all such time is claimed.

70.3 Licensing examinations.

(a) Content. The examination shall consist of the following subjects:

(1) Accounting theory;
(2) Business law;
(3) Accounting practice;
(4) Auditing.

(b) Passing score. The passing score in each subject shall be 75.0.

(c) Retention of credit. A candidate who passes accounting practice or any two or more subjects at a single examination shall be granted credit for such subject or subjects. Any remaining subjects may be passed singly. The candidate need not sit for reexamination in those subjects for which credit has been allowed, provided that the candidate successfully passes the remaining subjects of the examination within the next six consecutive examinations given after the one when the first credit was allowed. Candidates who have received credit for any subject or subjects of the examination prior to July 1, 1984 may retain credit for such subject or subjects in accordance with this subdivision for six consecutive examinations beginning with the first sitting after July 1, 1984.

(d) A completed application for initial admission to the licensing examination shall be filed with the department not less than 90 days prior to the date of the examination. An application for admission to subsequent examinations shall be filed with the department not less than 60 days prior to the date of the examination.

(e) Transfer of examination credit. Candidates who have passed, in another state, subjects of the licensing examination used by New York State may have their grades transferred upon application, if the requirements of this Part concerning education, admission to the examination and retention of credit for subjects passed have been met.

(f) The department may conditionally admit to the examination any person who will complete college study within 60 days after the date of the examination.

70.4 Licensure by endorsement.

(a) An applicant for endorsement of a certified public accountant license issued by another jurisdiction shall present evidence of:

(1) licensure by another jurisdiction as a result of a written examination acceptable to the State Board for Public Accountancy;

(2) satisfactory completion of the education and experience requirements for a license in New York State; and

(3) good standing as a certified public accountant in each state or political subdivision of the United States from which a license has been received.

(b) If licensing standards of the other jurisdiction at the time of licensure were not fully equivalent to New York State standards at the time of application for endorsement, or if an examination acceptable to the State board was passed in another jurisdiction but under conditions not applicable in this State, the department may accept, for purposes of endorsement, evidence satisfactory to the State board of at least five years of professional experience in the practice of public accountancy following initial licensure and within the ten years immediately preceding application for licensure by endorsement.

70.5 Special provisions. An application for registration of a partnership for the practice of public accountancy in the State pursuant to section 7408 of the Education Law shall be accompanied by a fee of $45.

70.6 Continuing education. (a)*Applicability of requirement.*

(1) All licensees engaged in practice of public accountancy in this State, as defined in Education Law, section 7401, shall complete the continuing education requirements in accordance with this section, except those licensees exempt from the requirement pursuant to paragraph (2) of this subdivision. The practice of public accountancy, as defined in Education Law, section 7401, requires both (i) the use of the title public accountant or certified public accountant or any other representation, express or implied, that the licensee is acting or offering to act as an independent accountant or auditor, or as a person having expert knowledge in accounting or auditing, and (ii) the offer or performance of services for a fee which includes signing, delivering or issuing a financial, accounting or related statement, or opinion or report thereon.

(2) Exemptions. The following licensees are exempt from the continuing education requirement:

(i) licenses whose practice is restricted to services provided for an employer other than a licensee, partnership or professional service corporation offering or practicing public accountancy;

(ii) licensees intially licensed between September 1, 1987 and August 31, 1990 shall not be required to meet the continuing education requirement to register for the triennial registration period commencing September 1, 1990; and

(iii) licensees exempted from the requirement by the department for reasons of health, for extended active duty in the Armed Forces of the United States or for other good cause which prevented their compliance with all or part of the requirement.

(b) *Renewal of registration.* To qualify for renewal of registration for the triennial registration period beginning September 1, 1990, each licensee subject to the continuing education requirement shall document prior to the beginning of the registration period, on forms provided by the department, the completion of no less than 120 hours of continuing education acceptable to the department, during the period September 1, 1987 through August 31, 1990, with a minimum of 24 hours in each year.

(c) *Eligible programs.* (1) Except as otherwise provided in paragraph (2) or (3) of this subdivision, to be acceptable to the department, a continuing education program shall consist of instruction conducted by a sponsor approved pursuant to subdivision (e) of this section in the following subjects only: accounting; auditing; SEC practice; taxation; management advisory services; computer science; statistics; business law; and specialized areas of industry, such as film industry, real estate and farming. The types of programs which may be accepted by the department include:

(i) university and college courses, credit or noncredit;

(ii) professional development programs and technical sessions of national, State and local accounting organizations;

(iii) programs in other organizations such as, but not limited to, accounting firms, industrial or relevant professional organizations; and

(iv) other organized educational and technical programs relevant to the practice of public accountancy.

(2) In addition to instruction pursuant to paragraph (1) of this subdivision, the following activities may contribute to meeting the continuing education requirement, provided that the number of continuing education hours allowed for such activities for any licensee shall not exceed 60 hours of the three-year continuing education requirement:

(i) preparing and teaching a course offered by an approved sponsor provided that the instruction is in the subjects set forth in paragraph (1) of this subdivision. The continuing education hours allowed will be on the basis of actual presentation hours, plus up to two additional hours for actual preparation time for each hour taught; and

(ii) authoring an article published in a peer-referred journal or a published book dealing with one of the subjects set forth in paragraph (1) of this subdivision.

(3) Educational programs or courses in the subjects specified in paragraph (1) of this subdivision and offered by a person or organization which has not been disapproved as a sponsor pursuant to subdivision (e) of this section may be accepted in whole or part towards the continuing education requirement provided that such courses or programs are offered in another state or country by sponsors approved by licensing authorities of that jurisdiction under standards substantially equivalent to those of the department; or are not offered in whole or in part for the specific purpose of meeting the continuing education requirement; or are completed by the licensee in the pursuit of educational goals other than the continuing education requirement. A licensee claiming credit for such courses shall submit such satisfactory evidence of the content, completion and purposes of the courses as may be required by the department.

(d) *Measurement of continuing education study.* Continuing education shall be measured in full hours of attendance only, with a minimum of 50 minutes equaling one hour. For credit-bearing university or college courses, each semester hour credit shall equal 15 continuing education hours and each quarter-hour credit shall equal 10 continuing education hours.

(e) *Sponsor approval.* (1) Persons or organizations desiring to offer programs under provisions of Education Law, section 7409 shall submit, with a fee of $100, an application for advance approval as a sponsor on forms provided by the department.

(2) To be approved, each applicant shall submit evidence acceptable to the department that the applicant:

(i) has and will maintain adequate resources to support all programs;

(ii) has and will carry out an acceptable plan to develop, monitor, evaluate and update programs in an effective manner;

(iii) has and will enforce appropriate standards of qualifications for faculty and other educational specialists who will develop and teach programs;

(iv) has and will enforce appropiate policies regarding admissions, fees charged, refunds and staff and student grievances; and

(v) has identified each mode of instruction to be used as well as the strategy which will be used to evaluate each such mode.

(3) Each approved sponsor shall maintain for a period of not less than five years from the offering of the course(s), records for each program of instruction offered. Such records shall include the identity of the faculty, the enrollment and participation of certified public accountants and public accountants in such course(s), and such other material as may be required by the department. Records shall be available to the department upon request. In the event an approved sponsor discontinues operation, the governing body of such sponsor shall notify the department and shall transfer all such records as directed by the department.

(4) The department shall determine the term of approval for each sponsor.

(5) The department may conduct site visits or other reviews of sponsors and courses and require collection and submission of additional data as needed by the department to conduct research associated with a study of mandatory continuing education for the public accountancy profession. Failure to cooperate with the department shall be cause for revocation of a sponsor's approval.

(f) *Licensee records.* Each licensee subject to this section shall maintain a record of completed continuing education hours on forms provided by the department, and shall submit a copy of such record to the department as provided in subdivision (b) of this section. Documents supporting these records shall be retained by the licensee for no less than five years from completion of a course(s), and be available for review by the department in the administration of the continuing education program.

(g) *Return to practice.* Licensees reentering public practice shall notify the department and shall document 24 hours of continuing education completed in the 12- month period prior to return to public practice. Following reentry, the licensee shall complete a pro rata portion of the mandated three-year requirement of 120 hours of continuing education for reregistration on the basis of 20 hours for each full six-month period from the date of reentry to the next registration date.

PART 17
DISCIPLINARY PROCEEDINGS IN THE PROFESSIONS

Section 17.1 Complaints or other information
17.2 Investigation
17.3 Prosecution or settlement of disciplinary proceedings
17.4 Reports
17.5 Consent orders
17.6 Surrender of license
17.7 Violation of probation
17.8 Hearing panel; administrative officers
17.9 Summary suspensions

Section 17.1 Complaints or other information. All complaints or other information relating to licensees authorized to practice a profession under title VIII of the Education Law shall be referred to the executive director of the Office of Professional Discipline.

17.2 Investigation. The executive director of the Office of Professional Discipline or that officer's designee shall, in matters involving possible professional misconduct, initiate an investigation of each such complaint or other information.

17.3 Prosecution or settlement of disciplinary proceedings. Prosecution or settlement of disciplinary proceedings shall be conducted as provided in title VIII of the Education Law, and as provided in this Part.

17.4 Reports. The executive director of the Office of Professional Discipline or that officer's designee shall submit a report by April first of each year on the status of cases investigated during the previous year, as well as on the disposition of any criminal or civil matters processed through the office, to the chairman of the State Board for each of the professions supervised by the Board of Regents.

17.5 Consent orders. Disciplinary proceedings conducted pursuant to the provisions of title VIII of the Education Law may be disposed of in accordance with the following procedure:

(a) A licensee who is under investigation, or against whom charges have been voted, who admits guilt to at least one of the acts of misconduct alleged or charged, in full satisfaction of all allegations or charges, or who does not contest the allegations or charges or who cannot successfully defend against at least one of the acts of misconduct alleged or charged, shall notify the executive director of the Office of Professional Discipline or the director's designee.

(b) If the executive director of the Office of Professional Discipline or the director's designee, a designated member of the State Board for the applicable profession, and the licensee agree to a statement by the licensee admitting guilt to one or more of the allegations or charges or setting forth a decision not to contest the allegations or charges or stating that the licensee cannot successfully defend against such allegations or charges and agreeing to a proposed penalty, and if a designated member of the Board of Regents thereafter agrees to such statement and proposed penalty, a written application, signed by all the above, shall be submitted by the licensee to the Board of Regents based upon the statement and proposed penalty consenting to the issuance of an order of the Commissioner of Education effectuating such penalty. The provisions of this section shall also apply to licensees and registrants subject to section 230 of the Public Health Law and to article 137 of the Education Law. With respect to licensees subject to section 230 of the Public Health Law, the agreement of the director of the Office of Professional Medical Conduct or that officer's designee, and of the Commissioner of Health or his or her designee, to the statement and proposed penalty and their signatures on the application shall be required in lieu of the agreement and signature of the executive director, Office of Professional Discipline. With respect to licensees subject to the provisions of section 230 of the Public Health Law, the term State Board as used in this section means the State Board for Professional Medical Conduct. With respect to licensees and registrants subject to article 137 of the Education Law, the agreement of the executive secretary of the State Board of Pharmacy to the statement and proposed penalty and his or her signature on the application shall also be required.

(c) The application shall be in such form and shall contain such substance as is acceptable to the executive director of the Office of Professional Discipline or the director's designee.

(d) In the event an application is not granted by the Board of Regents, nothing contained therein shall be binding upon the licensee or construed to be an admission of any act of misconduct alleged or charged, and such application shall not be used against the licensee in any way. Any such application shall be kept in strict confidence during the pendency of the disciplinary proceeding. In addition, such denial by the Board of Regents shall be without prejudice to the continuance of the disciplinary proceeding and the final determination by the Board of Regents pursuant to the provisions of the Education Law.

(e) In the event the Board of Regents grants the application, the Commissioner of Education shall issue an order in accordance therewith.

17.6 Surrender of license. Disciplinary proceedings conducted pursuant to the provisions of title VIII of the Education Law may be disposed of in accordance with the following procedure:

(a) A licensee who is under investigation or against whom charges have been voted, who wishes to surrender his or her license to practice any of the professions enumerated in title VIII, shall notify the executive director of the Office of Professional Discipline or that officer's designee.

(b) An application to surrender a license shall be based upon a statement that the licensee admits guilt to at least one of the acts of misconduct alleged or charged, in full satisfaction of all allegations or charges, or does not contest the allegations or charges, or cannot successfully defend against at least one of the acts of misconduct alleged or charged. If the executive director or the director designee, a designated member of the State Board for the applicable profession, and the licensee agree to such statement, and if a designated member of the Board of Regents thereafter agrees to such statement, a written application, signed by the licensee, shall be submitted to the Board of Regents. The application shall be in such form and shall contain such substance as is acceptable to the executive director of the Office of Professional Discipline or the director's designee. The provisions of this section shall also apply to licensees and registrants subject to section 230 of the Public Health Law and to article 137 of the Education Law. With respect to licensees subject to section 230 of the Public Health Law, the agreement of the director of the Office of Professional Medical Conduct or that officer's designee and the Commissioner of Health or his or her designee to the statement, and their signature on the application, shall be required in lieu of the agreement and signature of the executive director of the Office of Professional Discipline. With respect to licensees subject to the provisions of section 230 of the Public Health Law, the term State Board as used in this section means the State Board for Professional Medical Conduct. With respect to licensees and registrants subject to article 137 of the Education Law, the agreement of the executive secretary of the State Board of Pharmacy to the statement and his or her signature on the application shall also be required.

(c) In the event the application is not granted by the Board of Regents, nothing contained therein shall be binding upon the licensee or construed to be an admission of any act of misconduct alleged or charged, and such application shall not be used against the licensee in any way. The application shall be kept in strict confidence during the pendency of the disciplinary proceeding. In addition, any such denial by the Board of Regents shall be made without prejudice to the continuance of any disciplinary proceeding and the final determination by the Board of Regents pursuant to the provisions of the Education Law.

(d) In the event the Board of Regents grants the application, the Commissioner of Education shall issue an order in accordance therewith. The order shall include a provision that the licensee may not apply for the restoration of the license affected by the granted application until at least one year has elapsed from the effective date of such order.

17.7 Violation of probation. (a) Upon the receipt of information indicating that the respondent may be in violation of any of the terms or conditions of respondent's probation, the department shall conduct an investigation.

(b) The executive director of the Office of Professional Discipline shall review the results of the investigation and if the executive director determines that a violation of probation proceeding is warranted, the executive director shall give notice to the respondent, by letter, of the facts forming the basis of the alleged violation of respondent's probation. The respondent, in said letter, shall be requested to indicate whether there is any dispute as to the facts, and shall be informed that if respondent disputes any of the facts the respondent shall be entitled to a hearing thereon.

(c) If the respondent does not dispute the facts forming the basis of the alleged violation of probation, the matter shall be submitted to the Regents Review Comittee for its review and recommendation(s) as to whether, based upon the undisputed facts, there has been a violation of the terms or conditions of respondent's probation and, if so, as to the measure of discipline to be imposed upon the respondent.

(d) If the respondent disputes any of the facts forming the basis of the alleged violation of probation, the respondent shall be afforded a hearing before a hearing officer appointed by the commissioner to hear and make findings of fact, conclusions of law and recommendation(s). The department shall give the respondent at least 10 days' notice of the hearing, 15 if by mail. The evidence in support of the application shall be presented by counsel on behalf of the department and the respondent shall also have the right to be represented by counsel. The department and the respondent have the right to produce witnesses and other evidence, to cross-examine witnesses, and to examine any other evidence produced at the hearing. A stenographic record of the hearing will be made, and the hearing officer shall not be bound by the rules of evidence, but the findings of fact and conclusions of law of the hearing officer shall be based upon substantial evidence.

(e) The report of the hearing officer shall be reviewed by the Regents Review Committee.

(f) The Regents Review Committee shall notify the respondent, at least seven days before its meeting, of the time and place of such meeting, and shall also notify the respondent of the opportunity to appear in person and to be represented by counsel at such meeting.

(g) The Regents Review Committee shall transmit the report of the hearing officer and a written report of its review to the Board of Regents. The final determination shall be made by the Board of Regents, and the commissioner shall issue an order implementing such determination.

(h) The measure of discipline to be imposed for any violation of probation may be to continue the respondent on probation for a period in addition to the period of probation imposed in the original order, or to terminate the probation, vacate the stay of execution, and impose any measure of discipline authorized by section 6511 of the Education Law. A violation of probation shall constitute unprofessional conduct, and may constitute the basis for proceedings under either the provisions of section 6510 of the Education Law or of this Part.

17.8 Hearing panel; administrative officers. Findings of fact, recommendations as to penalties to be imposed, and any other actions taken by a hearing panel in disciplinary proceedings, except as hereinafter set forth, shall be made by majority vote. Any determination of guilt shall require a minimum of a four fifths vote of the hearing panel. An administrative officer, admitted to practice as an attorney in the State of New York, shall rule on all motions, procedures and other legal objections, and draft a report which shall reflect the determination and recommendation of the panel and be subject to the approval of and signature by the panel chairperson on behalf of the panel. The administrative officer shall not be entitled to a vote.

17.9 Summary suspensions. (a) If the executive director of the Office of Professional Discipline or that officer's designee believes that the public health, safety or welfare imperatively requires emergency action against a professional license, certificate, registration, permit or other authorization of the licensee to practice under title VIII of the Education Law, the executive director or the director's designee may make an application, on behalf of the department, to the Board of Regents for the summary suspension of said authorization pending the prompt institution prosecution and completion of formal disciplinary proceedings as provided under section 6510 of the Education Law.

(b) Summary suspension proceedings shall be commenced by the service on the licensee of a notice of hearing and a verified petition. The notice of hearing shall state the time and place or oral argument on the application for summary suspension and the regent designated by the chancellor to hear the matter, and shall include a copy of this rule. The notice of hearing and petition shall be personally served upon the licensee no later than five days prior to the date set for oral argument. If personal service cannot be made after due diligence, the notice of hearing and petition may be served by certified mail, to the licensee's last known address, not less than eight days prior to the date set for oral argument. The petition shall set forth the basis for the application and shall include sworn statements upon personal knowledge and/or exhibits demonstrating probable cause to believe that respondent has committed professional misconduct and that the public health, safety or welfare imperatively requires emergency action to summarily suspend respondent's license. A verified answer and any sworn statements and supporting exhibits may be served by respondent upon the executive director of the Office of Professional Discipline or that officer's designee no later than two days prior to the date set for oral argument. The executive director or designee may serve a verified reply, together with any sworn statement and supporting exhibits, to the answer no later than the day prior to the date of oral argument. The answer and/or reply may be served by certified mail by mailing to the addressee no later than three and two days, respectively, prior to the date set for oral argument. The petition, answer and reply, together with any sworn statement and supporting exhibits, shall be transmitted at the time of service of each paper to the regent designated to hear the case. Sat-

urdays, Sundays and legal holidays shall be excluded in calculating the periods of time set forth in this subdivision.

(c) At the oral argument, the Office of Professional Discipline and respondent and/or his or her attorney shall have the right to be heard, but no testimony shall be taken and no transcript of oral arguments shall be required. No further papers shall be submitted at the oral argument except by permission of the regent designated to conduct the proceeding.

(d) The regent designated by the chancellor to conduct the proceeding shall submit a written report of his or her conclusions and recommendation(s) to the Board of Regents, which shall determine whether to grant or deny the application for summary suspension. A determination by the Board of Regents granting the application must be based upon a finding that the public health, safety or welfare imperatively requires emergency action.

(e) Any determination of the Board of Regents shall be without prejudice to the department or licensee in any subsequent formal disciplinary proceeding.

PART 24
COMMITTEE ON THE PROFESSIONS

Section 24.1 The Committee on the Professions shall consist of three department officers designated by the Board of Regents pursuant to Section 6506 (10) of the Education Law.

24.2 The Committee on the Professions shall review and make recommendations or determinations in licensing matters as provided in this Part or pursuant to referrals from the Board of Regents.

24.3 The Committee on the Professions shall review and determine questions of the preprofessional or professional education of applicants for licensure or other authorizations to practice in accordance with the following standards:

(a) Preprofessional education.

(1) The Committee on the Professions may accept graduation from a professional program which is either registered by the department or nationally accredited in lieu of a maximum of six semester hours of preprofessional education.

(2) The Committee on the Professions may accept postsecondary study satisfactory to the department and performed after completion of professional study requirements in lieu of a maximum of 30 semester hours of required preprofessional study.

(b) Professional education. As the equivalent of a professional program registered by the department, the Committee on the Professions may accept a professional program which is:

(1) offered by an institution accredited by an accrediting organization acceptable to the department or recognized by the appropriate civil authorities of the country in which the school is located as an acceptable program of preparation for professional practice; and

(2) designed and conducted by the degree-granting institution to prepare graduates for the professional practice of the profession in the state or country in which the institution is located; and

(3) demonstrated to be the substantial equivalent in scope, content, and resources to a program meeting the requirements established by Part 52 of this Title for the registration of a professional licensure qualifying program in the State.

24.4 The Committee on the Professions may review and determine appeals from licensing determinations of the department staff relating to education or experience requirements if the chairman of the Committee determines that the appeal involves a substantial or novel question which should be reviewed by the Committee.

24.5 The Committee on the Professions shall review and determine appeals pursuant to section 18.7 of this Chapter relating to the voluntary surrender and restoration of licenses.

24.6 The Committee on the Professions shall review and determine questions of moral character in accordance with the provisions of Part 28 of this Chapter.

24.7 The Committee on the Professions shall review and submit its recommendation to the Board of Regents for final determinations in the following cases:

(a) applications pursuant to Education Law, section 6506 (5) for the waiver of an education, experience or examination requirement on the ground that the requirement has been substantially met, and

(b) petitions for restoration of a professional license which has been revoked or surrendered pursuant to Education Law, sections 6510 or 6510-a. At least one year shall have elapsed from the date of service of the order of revocation, acceptance of surrender, or denial of a prior application for restoration or reinstatement by vote of the Board of Regents, for the acceptance by the department of a petition to the Board of Regents for restoration of a license or certificate. This section shall not apply to restoration of licenses which have been temporarily surrendered pursuant to Education Law section 6510-b or Public Health Law section 230, subdivision 13.

24.8 Reconsideration. An application for reconsideration of a determination made by the Committee on the Professions or by the Board of Regents following a Committee on the Professions recommendation may be accepted upon a showing that the original action was based on an error of law, or that there is new and material evidence which was not previously available, or that circumstances have changed subsequent to the original determination.

PART 28
DETERMINATION OF GOOD MORAL CHARACTER IN THE PROFESSIONS

Section 28.1 Determination of good moral character
28.2 Information
28.3 Investigation
28.4 Review
28.5 Hearing
28.6 Appeal
28.7 Reapplication

Section 28.1 Determination of good moral character. The determination of whether an applicant for authorization to practice a profession, under title VIII of the Education Law, is of good moral character shall be made in accordance with the procedures specified in this Part.

28.2 Information. All information indicating that an applicant has been convicted of a crime, or has committed an act which raises a reasonable question as to the applicant's moral character, shall be referred to the executive director of the Office of Professional Discipline or his or her designee.

28.3 Investigation. The executive director of the Office of Professional Discipline, or his or her designee, shall arrange for a full and complete investigation of the circumstances surrounding such conviction or act. If it is determined that a reasonable question exists as to the applicant's moral character, then the executive director, or his or her designee, shall submit the results of the investigation, including any letters of reference from peers or others which may have been submitted by the applicant, to a panel of the appropriate professional State Board for its review. The panel shall consist of three or more members of the State Board.

28.4 Review. Upon such review, the panel, by majority vote, may conclude in favor of the applicant to the effect that the moral character of the applicant is adequate for licensure, thereby fulfilling that licensure requirement, and the applicant and the director of the Division of Professional Licensing Services shall be notified of such conclusion by the Office of Professional Discipline. If, upon such review, the panel concludes, by a majority vote, that a substantial question exists as to the moral character of the applicant, the applicant shall be notified thereof. Upon the written request of the applicant, within 30 days after receipt of such notice, the department shall schedule a hearing on such question.

28.5 Hearing. The applicant shall be given 15 days' notice, by mail, of the time and place of the hearing and a statement of the matters asserted which raised the question of the applicant's moral character. The applicant may be represented at the hearing by an attorney, may cross-examine witnesses, may produce witnesses, and may present evidence in support of the applicant's good moral character. The hearing. at which a verbatim record shall be taken, shall take place before a panel consisting of three or more members of the appropriate professional State Board, and before an administrative officer admitted to practice as an attorney in the State of New York, designated by the department. Such administrative officer shall have authority to rule on all motions, procedures and other legal objections, but shall not be entitled to vote in the determination of the panel. The determination of the panel shall be made by a majority vote of the panel and shall be rendered in a written report which shall be drafted by the administrative officer, shall reflect the determination and recommendations of the panel, and shall be subject to the approval of and signature by the panel chairperson on behalf of the panel. Copies of the report shall be forwarded to the director of the Division of Professional Licensing Services and to the applicant.

28.6 Appeal. The applicant or the executive director of the Office of Professional Discipline may appeal the determination of the panel concerning the licensure requirement of good moral character by filing a written notice of appeal therefrom with the Committee on the Professions within 30 days after service of the report of the panel upon the party taking the appeal. In the event no appeal is taken from the determination of the panel, the determination of the panel shall be final. In the event either party appeals from the determination of the panel, the appellant may submit a brief to the Committee on the Professions and the opposing party within 30 days after filing the notice of appeal. An answering brief may be filed by the opposing party with the Committee on the Professions within 20 days after the receipt by the opposing party of the brief submitted by the appellant. The

Committee on the Professions may affirm, reverse or modify the determination of the panel and/or make such other determination as it may deem just and proper under the circumstances. The determination of the Committee on the Professions shall be final and copies thereof shall be forwarded to the applicant and to the executive director of the Office of Professional Discipline.

28.7 Reapplication. Whether or not the applicant appeals from the determination of the panel, the applicant may reapply for licensure to the director of the Division of Professional Licensing Services after the expiration of 18 months from the date of service of the report of the panel.

REGENTS RULES ON UNPROFESSIONAL CONDUCT
Section 29.1
GENERAL PROVISIONS FOR ALL PROFESSIONS

(a) Unprofessional conduct shall be the conduct prohibited by this section. The provisions of these rules applicable to a particular profession may define additional acts or omissions as unprofessional conduct and may establish exceptions to these general prohibitions.

(b) Unprofessional conduct in the practice of any profession licensed or certified pursuant to title VIII of the Education Law shall include:

(1) willful or grossly negligent failure to comply with substantial provisions of Federal, State or local laws, rules or regulations governing the practice of the profession;

(2) exercising undue influence on the patient or client, including the promotion of the sale of services, goods, appliances or drugs in such manner as to exploit the patient or client for the financial gain of the practitioner or of a third party;

(3) directly or indirectly offering, giving, soliciting, or receiving or agreeing to receive, any fee or other consideration to or from a third party for the referral of a patient or client or in connection with the performance of professional services;

(4) permitting any person to share in the fees for professional services, other than: a partner, employee, associate in a professional firm or corporation, professional subcontractor or consultant authorized to practice the same profession, or a legally authorized trainee practicing under the supervision of a licensed practitioner. This prohibition shall include any arrangement or agreement whereby the amount received in payment for furnishing space, facilities, equipment or personnel services used by a professional licensee constitutes a percentage of, or is otherwise dependent upon, the income or receipts of the licensee from such practice, except as otherwise provided by law with respect to a facility licensed pursuant to article 28 of the Public Health Law or article 13 of the Mental Hygiene Law;

(5) conduct in the practice of a profession which evidences moral unfitness to practice the profession;

(6) willfully making or filing a false report, or failing to file a report required by law or by the Education Department, or willfully impeding or obstructing such filing, or inducing another person to do so;

(7) failing to make available to a patient or client, upon request, copies of documents in the possession or under the control of the licensee which have been prepared for and paid for by the patient or client;

(8) revealing of personally identifiable facts, data or information obtained in a professional capacity without the prior consent of the patient or client, except as authorized or required by law;

(9) practicing or offering to practice beyond the scope permitted by law, or accepting and performing professional responsibilities which the licensee knows or has reason to know that he or she is not competent to perform, or performing without adequate supervision professional services which the licensee is authorized to perform only under the supervision of a licensed professional, except in an emergency situation where a person's life or health is in danger;

(10) delegating professional responsibilities to a person when the licensee delegating such responsibilities knows or has reason to know that such person is not qualified, by training, by experience or by licensure, to perform them;

(11) performing professional services which have not been duly authorized by the patient or client or his or her legal representative;

(12) advertising or soliciting for patronage that is not in the public interest:

(i) Advertising or soliciting not in the public interest shall include but not be limited to advertising or soliciting that:

(a) is false, fraudulent, deceptive, misleading, sensational or flamboyant;
(b) represents intimidation or undue pressure;
(c) uses testimonials;
(d) guarantees any service;

(e) makes any claim relating to professional services or products or the cost or price therefor which cannot be substantiated by the licensee, who shall have the burden of proof;

(f) makes claims of professional superiority which cannot be substantiated by the licensee, who shall have the burden of proof; or

(g) offers bonuses or inducements in any form other than a discount or reduction in an established fee or price for a professional service or product;

(ii) The following shall be deemed appropriate means of informing the public of the availability of professional services:

(a) informational advertising not contrary to the foregoing prohibitions; and

(b) the advertising in a newspaper, periodical or professional directory or on radio or television of fixed prices, or a stated range of prices, for specified routine professional services, provided that if there is an additional charge for related services which are an integral part of the overall service being provided by the licensee and the advertisement shall so state, and provided further that the advertisement indicates the period of time for which the advertised prices shall be in effect;

(iii) (a) all licensees placing advertisements shall maintain, or cause to be maintained, an exact copy of each advertisement, transcript, tape or videotape thereof as appropriate for the medium used, for a period of one year after its last appearance. This copy shall be made available for inspection upon demand of the Education Department or in the case of physicians, physician's and specialist's assistants, the Department of Health;

(b) a licensee shall not compensate or give anything of value to representatives of the press, radio, television or other communications media in anticipation of or in return for professional publicity in a news item;

(iv) No demonstrations, dramatizations or other portrayals of professional practice shall be permitted in advertising on radio or television;

(13) failing to respond within 30 days to written communications from the Education Department or the Department of Health and to make available any relevant records with respect to an inquiry or complaint about the licensee's unprofessional conduct. The period of 30 days shall commence on the date when such communication was delivered personally to the licensee. If the communication is sent from either department by registered or certified mail, with return receipt requested, to the address appearing in the last registration, the period of 30 days shall commence on the date of delivery to the licensee, as indicated by the return receipt;

(14) violating any term of probation or condition or limitation imposed on the licensee by the Board of Regents pursuant to Education Law section 6511.

Section 29.10
SPECIAL PROVISIONS FOR THE PROFESSION OF PUBLIC ACCOUNTANCY

(a) Unprofessional conduct in the practice of public accountancy shall include all conduct prohibited by section 29.1 of this Part, except as provided in this section, and shall also include the following:

(1) in expressing an opinion on representations in the financial statements which the public accountant examined:

(i) failing to disclose a material fact known to the licensee which is not disclosed in the financial statement but disclosure of which is necessary to make the financial statements not misleading; or

(ii) failing to report any material misstatement known to the licensee to appear in the financial statements; or

(iii) failing to acquire sufficient information to warrant the expression of an opinion, or the licensee's exceptions are sufficiently material to negate the expression of an opinion; or

(iv) failing to direct attention to any material departure from generally accepted accounting principles or to disclose any material omission of generally accepted auditing procedures applicable in the circumstances;

(2) allowing any person other than a partner or a duly authorized employee to engage in the public practice of accountancy in the licensee's name or in the name of his or her firm, this paragraph not being intended to apply to the use of firm names by successors;

(3) issuing in the public accountant's name, or permitting his or her firm to issue in its name, a report purporting to be based upon an examination by the licensee or his or her firm of financial statements, when any material portion of the examination of such statements and related records, including the examination of any material financial statements or data incorporated in the financial statements reported upon, has not been made either:

(i) by the public accountant or a partner or an employee; or

(ii) with the approval of the public accountant or his or her firm, by a certified public accountant of a state, territory or possession of the United States or the District of Columbia or the holder of an equivalent certificate issued by the proper authorities of another country, or a firm partially composed of such certified public accountants or holders of equivalent certificates, or by a public accountant of the State of New York;

(4) making a written forecast of future transactions or permitting such a forecast to be issued in the licensee's name or his or her firm's name without setting forth:

(i) the character of work performed;

(ii) the sources of information used and major assumptions made, and the degree of responsibility taken with respect thereto; and

(iii) a statement that the public accountant or firm does not vouch for the achievability of the forecast;

(5) expressing an independent opinion or knowingly permitting his or her firm to express an opinion on financial statements of an enterprise, whether such enterprise is a for-profit or a not-for-profit enterprise, if the licensee or a partner or employee in the firm is not independent with respect to such enterprise. Independence will be considered to be impaired if the public accountant, or a partner in the firm, owns or is committed to acquire any direct or material indirect financial interest in the enterprise or had a direct or material indirect financial relationship with any officer, director, employee or principal stockholder of the enterprise. Independence will be considered to be impaired if the licensee, a partner in the firm or a member of his or her or the partner's immediate family, is or has been a director or officer of the enterprise, or is or has been involved in any situation creating a conflict of interest, during the period covered by the examination or at the time of issuance of a report;

(6) offering or rendering professional services under an arrangement whereby no fee will be charged unless a specified finding or result is attained, or where the fee is otherwise contingent upon the findings or results of

such services. The fees charged may vary depending on the complexity of the service rendered. Fees are not regarded as contingent if fixed by courts or other public authorities or, in tax matters, if determined on the basis of the results of judicial proceedings or the findings of governmental agencies;

(7) permitting the public accountant's name to be associated with statements purporting to show financial position or results of operations in such a manner as to imply that he or she is acting as an independent certified public accountant or public accountant, unless:

(i) the licensee has complied with generally accepted auditing standards. The State Board for Public Accountancy may consider statements on auditing standards promulgated by the Auditing Standards Committee of the American Institute of Certified Public Accountants to be interpretations of accepted auditing standards. Departures from such standards, or other standards considered by the State Board to be applicable in the circumstances, must be justified by a licensee who does not follow them; and

(ii) the licensee expresses an opinion on financial statements presented in conformity with generally accepted accounting principles. The State Board may consider those principles promulgated by the American Institute of Certified Public Accountants and by the Financial Accounting Standards Board, among others, to be generally accepted accounting princples. Due to unusual circumstances having a material effect on the financial statements taken as a whole, an opinion may be expressed that contains a departure from a generally accepted accounting principle. In such case, the opinion on financial statements must describe the departure, the approximate effects thereof, if predictable, and the reasons that such compliance with the principle would result in an otherwise misleading statement;

(8) refusing to furnish to a client upon request:

(i) copies of tax returns; or

(ii) copies of reports or other documents that were previously issued to or for such client; or

(iii) any accounting or other records belonging to or obtained for the client which the public accountant may have had occasion to remove from the client's premises or to receive for the client's account; but this shall not preclude making copies of such documents when they form the basis for work done by the licensee; but in no event shall the public accountant have a lien of these accounting or other records; or

(iv) copies of an accountant's working papers, if such working papers include records which would ordinarily constitute part of the client's books and records and are not otherwise available to the client. Under these conditions, the information on these working papers shall be treated the same as if it were part of the client's books and records; or

(v) any of the above copies or records because the public accountant's fee has not been paid, unless the client agreed to pay such fee in advance;

(vi) this paragraph shall apply in lieu of section 29.1(b)(7) of this Part;

(9) permitting any partner, or employee acting as such, to perform any service for his or her client which the licensee or the firm is not permitted to perform;

(10) soliciting or advertising for clients in violation of section 29.1(b)(12) of this Part, which shall be interpreted as follows: soliciting and advertising not in the public interest shall include, but not be limited to, obtaining clients through any other corporation or business used as a "feeder"; using the title of certified public accountant or public accountant together with that of any other business or occupation on any letterhead, card, circular or other media, if the certified public accountant or public accountant conjointly engages in such business or occupation with his or her public accounting practice; provided, however, that nothing herein shall prohibit a certified public accountant or public accountant licensed to practice another profession from including such professional designation on his or her letterhead or business card or upon any listing or other designation of his or her office;

(11) in determining "incompetence" or "negligence" within the meaning of section 6509(2) of the Education Law, the Board of Regents and the Education Department may consider among others, the generally accepted auditing standards and accounting principles promulgated by the American Institute of Certified Public Accountants and by the Financial Accounting Standards Board;

(12) the definition of "unprofessional conduct" in this section and in section 29.1 of this Part shall apply to all partnerships and corporations authorized to practice public accountancy.

(b) Unprofessional conduct shall also include permitting any person to share in the income of a firm practicing public accountancy other than a person authorized to practice public accountancy who is a sole propietor, a partner, or an officer, director or shareholder of a professional corporation or an employee thereof. This prohibi-

tion shall not prevent the payment of salaries or other compensation to employees of a public accounting firm, provided that the total of salaries and other compensation of unlicensed employees which is computed in whole or in part on the basis of a percentage of the income or receipts of the firm does not exceed 35 percent of the annual net income of the firm. For the purposes of this subdivision, annual net income of the firm shall be computed without deduction for total compensation paid to a sole proprietor, partners, or officers, directors or shareholders of professional corporations. Except as provided in this subdivision, it shall be unprofessional conduct for a licensee or professional accounting firm to enter into any arrangement or agreement whereby the amount to be paid for furnishing of space, facilities, equipment or personnel services to the licensee or firm is computed in whole or in part on the basis of a percentage of, or is otherwise dependent upon, the income or receipts of the licensee or firm. The provisions of this subdivision shall apply in lieu of section 29.1(b)(4) of this Part.

NEW YORK STATE EDUCATION DEPARTMENT
STATE BOARD FOR PUBLIC ACCOUNTANCY
POLICY STATEMENT RE: NON-PUBLIC ACCOUNTING EXPERIENCE

The following is a statement of policy with regard to the acceptability of governmental, industrial, or commercial experience as being equivalent to diversified experience involving the application of generally accepted accounting principles and generally accepted auditing standards in the practice of public accountancy (in accordance with Section 70.2 (c) of the Regulations of the Commissioner):

That all experience in governmental, industrial, or commercial activities to be considered as equivalent to the practice of public accountancy in New York must be deemed by the State Board for Public Accountancy to meet the following guidelines:

1. SUPERVISION OF EXPERIENCE

The experience must be attested to by a CPA licensed in the United States or a public accountant licensed in New York State who at the time the experience was acquired acted in a direct supervisory capacity to the applicant in the organization where the experience was acquired.

2. SCOPE OF EXPERIENCE AND ATTEST FUNCTION

The Department and the Board are charged with the responsibility, in the interest of the public, to recommend for certification persons who are qualified to plan and conduct an audit and generally provide the services of a public accountant in a competent and professional manner.

The independent examination of financial statements prepared by management, the systematic testing of the underlying and supporting documentation, and the expression of an expert opinion or attestation constitutes an "audit".

For experience to be deemed as satisfactory equivalent experience as provided in section 70.2 of the regulations, such experience must be equivalent in nature and scope to that obtained by independent accountants engaged in public practice and must be devoted principally to the comprehensive application of generally accepted accounting principles and generally accepted auditing standards to diversified field examinations, which examinations shall culminate in the submission of an independent report on financial statements.

3. ATTEST FUNCTION

Inasmuch as the statutory definition of public accountancy relates to the practice of what the profession terms "the attest function", the Board requires that the preponderant experience be earned in the fulfillment of audit programs, either as an employee of a public accounting firm, or as an employee in government or industry which results in actions that may be deemed by the Board to be the exercise of the attest function.

The Board applies uniform criteria to the evaluation of experience irrespective of whether a person is or has been employed by government, industry, or public accounting firms.

4. INDEPENDENCE AND REPORTING

The experience to be considered acceptable should show evidence of independence. A report should comment upon the financial condition and operating results of the agency or organization audited and should be prepared for an executive function which does not have operating responsibility or control for the organization, department, division, etc., being reported upon. Obviously, experience obtained in government, commerce, or industry cannot be as independent as that obtained by working for an independent public accountant but the Board, in its discretion, should satisfy itself that independence was present. Evidences of independence are working relationships, emphasis on disclosure in reporting, and approach to engagements.

5. DIVERSIFIED EXAMINATIONS

For experience to be deemed as equivalent to that in public accounting, it must represent diversified field examinations as distinguished from desk or office reviews. The experience should cover exposure to substantially all balance sheet and operating ac-

counts found in most organizations. Limited operational auditing activities and "in-house" employment in controllership, systems design, cost accounting, budgeting, or tax accounting activities of a firm shall not be accepted as equivalent experience.

6. INDIVIDUAL REVIEW BY THE BOARD

Each application will be considered on its individual merits. Governmental, industrial, or commercial experience as a class or as performed by an organization or staff will merely serve as supporting or background information.

7. DOCUMENTATION OF APPLICATION

The responsibility that the experience presented is equivalent to the practice of public accountancy rests with the applicant. The Certification of Employer Form 4B must be supported by a detailed chronological listing of audit engagements setting forth (preferably in paragraph form) the name of organization audited or type of business, if the name cannot be disclosed, date and place of the audit, nature of audit performed and some details as to the audit procedures performed by the applicant.

Auditing activities, whether public accounting, governmental, industrial, or commercial, not meeting the above guidelines shall be considered to be limited in nature and scope, and shall not be considered as acceptable experience.

LISTING OF ACCOUNTANCY PROGRAMS REGISTERED BY THE NEW YORK STATE EDUCATION DEPARTMENT AS QUALIFYING FOR LICENSURE

PROGRAM INFORMATION			INSTITUTION INFORMATION	
CODE	NAME	DEGREE(S) AWARDED	CODE	NAME/ADDRESS
01903	ACCOUNTING-NYS CPA TRACK	BS	140500	REGENTS COLLEGE DEGREES ALBANY, NY 12230
02952	ACCOUNTING	BS	210500	SUNY ALBANY ALBANY, NY 12222
02953	ACCOUNTING-2 YEAR-TRACK B	MS	210500	SUNY ALBANY ALBANY, NY 12222
03089	ACCOUNTING	BS	211000	SUNY BINGHAMTON BINGHAMTON, NY 13901
03166	ACCOUNTING	MBA	211500	SUNY BUFFALO BUFFALO, NY 14214
03167	ACCOUNTING	BS	211500	SUNY BUFFALO BUFFALO, NY 14214
79290	ACCOUNTING	BS	232500	SUC FREDONIA FREDONIA, NY 14063
79369	ACCOUNTING	BS	233000	SUC GENESEO GENESEO, NY 14454
83228	ACCOUNTING	BS	234000	SUC OLD WESTBURY OLD WESTBURY, NY 11568
76905	ACCOUNTING	BS	235000	SUC OSWEGO OSWEGO, NY 13126
86530	ACCOUNTING	BS	233500	SUC NEW PALTZ NEW PALTZ, NY 12561
03889	BUSINESS/ACCOUNTING	BS	235500	SUC PLATTSBURGH PLATTSBURGH, NY 12901
82182	ACCOUNTING	BS	240700	SUNY COL TECH UTICA/ROME UTICA, NY 13502

PROGRAM INFORMATION			INSTITUTION INFORMATION	
CODE	**NAME**	**DEGREE(S) AWARDED**	**CODE**	**NAME/ADDRESS**
01912	ACCOUNTANCY	MBA	330500	CUNY BARUCH COLLEGE NEW YORK, NY 10010
01913	ACCOUNTANCY	BBA	330500	CUNY BARUCH COLLEGE NEW YORK, NY 10010
77203	PUBLIC ACCOUNTANCY DUAL	BBA MBA	330500	CUNY BARUCH COLLEGE NEW YORK, NY 10010
86084	ACCOUNTANCY/FINANCE & INVESTMENTS DUAL	BBA MBA	330500	CUNY BARUCH COLLEGE NEW YORK, NY 10010
86083	FINANCE & INVESTMENTS/ACCOUNTANCY DUAL	BBA MBA	330500	CUNY BARUCH COLLEGE NEW YORK, NY 10010
01990	ACCOUNTING	BS	331000	CUNY BROOKLYN COLLEGE BROOKLYN, NY 11210
87358	ACCOUNTING	BS	331800	CUNY COLL STATEN ISLAND STATEN ISLAND, NY 10301
02567	ACCOUNTING	BS	332000	CUNY LEHMAN COLLEGE BRONX, NY 10468
02568	ACCOUNTING	BA	332000	CUNY LEHMAN COLLEGE BRONX, NY 10468
82494	ACCOUNTING-TRACK B	MS	332000	CUNY LEHMAN COLLEGE BRONX, NY 10468
02351	ACCOUNTING	BS	332500	CUNY HUNTER COLLEGE NEW YORK, NY 10021
02701	ACCOUNTING	BA	334000	CUNY QUEENS COLLEGE FLUSHING, NY 11367

PROGRAM INFORMATION			INSTITUTION INFORMATION	
CODE	**NAME**	**DEGREE(S) AWARDED**	**CODE**	**NAME/ADDRESS**
78794	ACCOUNTING	BS	335000	CUNY YORK COLLEGE JAMAICA, NY 11432
04089	ACCOUNTING	MBA	401000	ADELPHI UNIVERSITY GARDEN CITY, NY 11530
04090	ACCOUNTING	BBA	401000	ADELPHI UNIVERSITY GARDEN CITY, NY 11530
04204	ACCOUNTING	BS	403000	ALFRED UNIVERSITY-MAIN ALFRED, NY 14802
04304	ACCOUNTING	BS	410000	CANISIUS COLLEGE BUFFALO, NY 14208
86030	PROFESSIONAL ACCOUNTING	MBA	410000	CANISIUS COLLEGE BUFFALO, NY 14208
07651	ACCOUNTING	BS	412500	CLARKSON UNIVERSITY POTSDAM, NY 13676
78431	ACCOUNTING-TRACK B	MBA	412500	CLARKSON UNIVERSITY POTSDAM, NY 13676
83626	ACCOUNTING	BS	416500	COLLEGE OF SAINT ROSE ALBANY, NY 12203
04724	ACCOUNTING	MBA	418000	COLUMBIA UNIVERSITY NEW YORK, NY 10027
80094	ACCOUNTING	MBA	419510	CORNELL UNIVERSITY ITHACA, NY 14853
87088	ACCOUNTING	BS	420500	DAEMEN COLLEGE AMHERST, NY 14226
05841	ACCOUNTING	BBA	421500	DOWLING COLLEGE OAKDALE LONG ISLAND, NY 11769

PROGRAM INFORMATION			INSTITUTION INFORMATION	
CODE	**NAME**	**DEGREE(S) AWARDED**	**CODE**	**NAME/ADDRESS**
83625	ACCOUNTING	BS	422000	D'YOUVILLE COLLEGE BUFFALO, NY 14201
78798	ACCOUNTING	BS	423500	ELMIRA COLLEGE ELMIRA, NY 14901
06025	ACCOUNTING	BS	424500	FORDHAM (RSE HILL-LNCLN C) BRONX, NY 10458
76590	ACCOUNTING	MBA	424500	FORDHAM (RSE HILL-LNCLN C) BRONX, NY 10458
06300	ACCOUNTING	BBA	430000	HOFSTRA UNIVERSITY-MAIN HEMPSTEAD, NY 11550
06301	ACCOUNTING	MBA	430000	HOFSTRA UNIVERSITY-MAIN HEMPSTEAD, NY 11550
76044	ACCOUNTING-TAXATION	MBA	430000	HOFSTRA UNIVERSITY-MAIN HEMPSTEAD, NY 11550
06539	ACCOUNTING TRACK B	MBA	433000	IONA COLLEGE NEW ROCHELLE, NY 10801
06540	ACCOUNTING	BBA	433000	IONA COLLEGE NEW ROCHELLE, NY 10801
80371	ACCOUNTING (TRACK B)	MBA	433010	IONA-ROCKLAND CAMPUS ORANGEBURG, NY 10962
06599	ACCOUNTING	BS	433500	ITHACA COLLEGE ITHACA, NY 14850
06842	ACCOUNTING	BS	437500	LE MOYNE COLLEGE SYRACUSE, NY 13214
06888	ACCOUNTING	BS	438510	LIU BROOKLYN CAMPUS BROOKLYN, NY 11201

PROGRAM INFORMATION			INSTITUTION INFORMATION	
CODE	**NAME**	**DEGREE(S) AWARDED**	**CODE**	**NAME/ADDRESS**
14889	ACCOUNTING (TRACK B)	MBA	438510	LIU BROOKLYN CAMPUS BROOKLYN, NY 11201
80020	ACCOUNTING (TRACK B)	MBA	438511	LIU-WESTCHESTER BRANCH DOBBS FERRY, NY 10522
06982	ACCOUNTING (TRACK B)	MS	438520	LIU-C W POST CAMPUS GREENVALE, NY 11548
06983	ACCOUNTING	BS	438520	LIU-C W POST CAMPUS GREENVALE, NY 11548
78310	ACCOUNTING	BS	438523	LIU-BRENTWOOD CAMPUS BRENTWOOD, NY 11717
82515	ACCOUNTING	BS	438530	LIU SOUTHAMPTON CAMPUS SOUTHAMPTON, NY 11968
55 07129	ACCOUNTING	BS	439000	MANHATTAN COLLEGE BRONX, NY 10471
07272	ACCOUNTING	BS	442000	MARIST COLLEGE POUGHKEEPSIE, NY 12601
80176	ACCOUNTING	BS	443500	MARYMOUNT MANHATTAN COLLEGE NEW YORK, NY 10021

PROGRAM INFORMATION			INSTITUTION INFORMATION	
CODE	**NAME**	**DEGREE(S) AWARDED**	**CODE**	**NAME/ADDRESS**
82578	ACCOUNTING	BS	445000	MERCY COLLEGE-MAIN DOBBS FERRY, NY 10522
82579	ACCOUNTING	BS	445010	MERCY COLLEGE-YORKTOWN HGHTS YORKTOWN HGHTS, NY 10598
84154	ACCOUNTING	BS	447500	MOUNT SAINT MARY COLLEGE NEWBURGH, NY 12550
81442	ACCOUNTING	BS	448500	NAZARETH COLLEGE ROCHESTER ROCHESTER, NY 14610
07660	ACCOUNTING	BS	450520	NY INST TECH-METRO CENTER NEW YORK, NY 10023
07602	ACCOUNTING	BS	450530	NY INST TECH-OLD WESTBURY OLD WESTBURY, NY 11568
86421	ACCOUNTING	BS	450540	NY INST TECH-CENTRAL ISLIP CENTRAL ISLIP, NY 11722
07781	ACCOUNTING (TRACK B)	MS	453000	NEW YORK UNIVERSITY-MAIN NEW YORK, NY 10012
07782	ACCOUNTING	MBA	453000	NEW YORK UNIVERSITY-MAIN NEW YORK, NY 10012
07783	ACCOUNTING	BS	453000	NEW YORK UNIVERSITY-MAIN NEW YORK, NY 10012
08505	ACCOUNTING	BBA	453500	NIAGARA UNIVERSITY NIAGARA UNIV, NY 14109
08602	PUBLIC ACCOUNTING-CPA PREPARATION	MBA	455510	PACE UNIVERSITY-NEW YORK NEW YORK, NY 10038
08603	ACCOUNTING & INFORMATION SYSTEMS	BBA	455510	PACE UNIVERSITY-NEW YORK NEW YORK, NY 10038
08605	PUBLIC ACCOUNTING-CPA PREPARATION	BBA	455510	PACE UNIVERSITY-NEW YORK NEW YORK, NY 10038

PROGRAM INFORMATION			INSTITUTION INFORMATION	
CODE	**NAME**	**DEGREE(S) AWARDED**	**CODE**	**NAME/ADDRESS**
78700	GENERAL ACCOUNTING	BBA	455510	PACE UNIVERSITY-NEW YORK NEW YORK, NY 10038
81146	ACCOUNTING-TRACK B	MS	455510	PACE UNIVERSITY-NEW YORK NEW YORK, NY 10038
78499	ACCOUNTING AND TAXATION	BBA	455510	PACE UNIVERSITY-NEW YORK NEW YORK, NY 10038
08709	GENERAL ACCOUNTING	BBA	455520	PACE UNIV-PLEASANTVILLE PLEASANTVILLE, NY 10570
80271	PUBLIC ACCOUNTING-CPA PREPARATION	MBA	455520	PACE UNIV-PLEASANTVILLE PLEASANTVILLE, NY 10570
80272	PUBLIC ACCOUNTING-CPA PREPARATION	BBA	455520	PACE UNIV-PLEASANTVILLE PLEASANTVILLE, NY 10570
80273	PUBLIC ACCOUNTING-CPA PREPARATION DUAL	BBA MBA	455520	PACE UNIV-PLEASANTVILLE PLEASANTVILLE, NY 10570
81147	ACCOUNTING-TRACK B	MS	455520	PACE UNIV-PLEASANTVILLE PLEASANTVILLE, NY 10570
78451	ACCOUNTING	BBA	455530	PACE UNIV-WHITE PLAINS WHITE PLAINS, NY 10603
02294	BUSINESS ADMINISTRATION-ACCOUNTING	BS	460500	ROCHESTER INST TECHNOLOGY ROCHESTER, NY 14623
09124	BUSINESS ADMINISTRATION-ACCOUNTING	MBA	460500	ROCHESTER INST TECHNOLOGY ROCHESTER, NY 14623
09379	ACCOUNTING	BS	462000	RUSSELL SAGE COLLEGE TROY, NY 12180
84055	ACCOUNTING	BS	462020	RUSSELL SAGE-ALBANY BRANCH ALBANY, NY 12208
87038	ACCOUNTING-BUSINESS ADMINISTRATION DUAL	BS MBA	462000	RUSSELL SAGE COLLEGE TROY, NY 12180

PROGRAM INFORMATION			INSTITUTION INFORMATION	
CODE	NAME	DEGREE(S) AWARDED	CODE	NAME/ADDRESS
09451	ACCOUNTING	BBA	463500	ST BONAVENTURE UNIVERSITY ST BONAVENTURE, NY 14778
09508	ACCOUNTING	BS	464500	ST FRANCIS COLLEGE BROOKLYN, NY 11201
09541	ACCOUNTING	BS	465000	ST JOHN FISHER COLLEGE ROCHESTER, NY 14618
02777	PUBLIC ACCOUNTING	MBA	465500	ST JOHN'S UNIVERSITY-MAIN JAMAICA, NY 11439
09593	ACCOUNTING	BS	465500	ST JOHN'S UNIVERSITY-MAIN JAMAICA, NY 11439
14023	ACCOUNTING	BS	465510	ST JOHN's UNIVERSITY-STATEN ISLAND STATEN ISLAND, NY 10301
14025	PUBLIC ACCOUNTING	MBA	465510	ST JOHN'S UNIVERSITY-STATEN ISLAND STATEN ISLAND, NY 10301
85351	BUSINESS ADMINISTRATION-ACCOUNTING	BS	466500	ST JOSEPH'S COLLEGE-MAIN BROOKLYN, NY 11205
85352	BUSINESS ADMINISTRATION-ACCOUNTING	BS	466510	ST JOSEPH'S COLLEGE-SUFFOLK PATCHOGUE, NY 11772
09876	ACCOUNTING	BBA	470000	SIENA COLLEGE LOUDONVILLE, NY 12211
86029	ACCOUNTING/BUSINESS & DISTRIBUTIVE ED	BBA	470000	SIENA COLLEGE LOUDONVILLE, NY 12211

PROGRAM INFORMATION			INSTITUTION INFORMATION	
CODE	NAME	DEGREE(S) AWARDED	CODE	NAME/ADDRESS
09977	ACCOUNTING	BS	471000	SYRACUSE UNIVERSITY SYRACUSE, NY 13210
14772	ACCOUNTING	PHD	471000	SYRACUSE UNIVERSITY SYRACUSE, NY 13210
76599	ACCOUNTING	MBA	471000	SYRACUSE UNIVERSITY SYRACUSE, NY 13210
78797	ACCOUNTING	BS	472000	TOURO COLLEGE NEW YORK, NY 10036
10816	ACCOUNTING	BS	471010	UTICA COLLEGE-SYRACUSE UNIVERSITY UTICA, NY 13502
84025	ACCOUNTING-TRACK B	MBA	473000	UNION COLLEGE SCHENECTADY, NY 12308
10638	ACCOUNTING	MBA	474000	UNIVERSITY OF ROCHESTER ROCHESTER, NY 14627
10918	ACCOUNTING	BS	477000	WAGNER COLLEGE STATEN ISLAND, NY 10301
80225	ACCOUNTING	BS	479000	YESHIVA UNIVERSITY NEW YORK, NY 10033
00238	ACCOUNTING	BS	704022	BENTLEY COLLEGE ACCOUNTING WALTHAM, MA 02154
00241	ACCOUNTING	BA	713022	COLLEGE OF HOLY CROSS WORCESTER, MA 01610
00242	ACCOUNTING	MBA	714030	DARTMOUTH COLLEGE HANOVER, NH 03755
00243	ACCOUNTING	BA	718039	FRANKLIN & MARSHALL COLLEGE LANCASTER, PA 17604

PROGRAM INFORMATION			INSTITUTION INFORMATION	
CODE	NAME	DEGREE(S) AWARDED	CODE	NAME/ADDRESS
00244	ACCOUNTING	MBA	722022	HARVARD UNIVERSITY CAMBRIDGE, MA 02138
00245	ACCOUNTING	BS	727039	KING'S COLLEGE PENNSYLVANIA WILKES-BARRE, PA 18711
00247	ACCOUNTING (TRACK B)	MS	734022	NORTHEASTERN UNIVERSITY BOSTON, MA 02115
00248	BUSINESS ADMINISTRATION ACCOUNTING	BS	734022	NORTHEASTERN UNIVERSITY BOSTON, MA 02115
00250	ACCOUNTING	MBA	736031	RUTGERS UNIVERSITY NEW BRUNSWICK, NJ 08903
00251	ACCOUNTING	BS	739039	SUSQUEHANNA UNIVERSITY SELINSGROVE, PA 17870
09836	ACCOUNTING	BS	744008	UNIVERSITY OF DELAWARE NEWARK, DE 19711
09709	ACCOUNTING	BS	748039	UNIVERSITY OF PENNSYLVANIA PHILADELPHIA, PA 19174
09805	ACCOUNTING-TRACK B	MBA	749039	UNIVERSITY OF PENNSYLVANIA PHILADELPHIA, PA 19174

"END OF DOCUMENT"